The Solicitors' Journal

VOL. LXXXI. **Saturday, February 6, 1937.** No. 6

Editorial, Publishing and Advertisement Offices: 29–31, Breams Buildings, London, E.C.4. Telephone: Holborn 1853.
SUBSCRIPTIONS: Orders may be sent to any newsagent in town or country, or, if preferred, direct to the above address.
Annual Subscription: £2 12s., *post free*, payable yearly, half-yearly, or quarterly, in advance. *Single Copy:* 1s. 1d. *post free.*
CONTRIBUTIONS: Contributions are cordially invited, and must be accompanied by the name and address of the author (not necessarily for publication) and be addressed to The Editor at the above address.
ADVERTISEMENTS: Advertisements must be received not later than 1 p.m. Thursday, and be addressed to The Manager at the above address.

Current Topics.

The Regency Bill.

IN his interesting volume on "The King and the Imperial Crown," published last year, Professor BERRIEDALE KEITH discusses the constitutional position which arises when the Sovereign is under age, and calls attention to the special devices, in the nature of Councils of Regency and the like, which in early days were adopted to meet emergent needs, as, for instance, when the Crown descended to a son or daughter under the age of eighteen; he then proceeds to say that "the prospect of a Regency being needed is now negligible." Here we surely have a signal instance of the irony of circumstances falsifying a statement which, when penned, so recently appeared to be unimpeachable in its accuracy. It furnishes also a fresh reminder of the wise caution, not to prophesy unless we know, for, scarcely had the Professor's words been written when the sudden abdication of KING EDWARD VIII was announced, and the accession of His present Majesty proclaimed, which necessitated provision being made to meet the altered position, and, in particular, for securing the exercise of the Royal authority, as well in the event of the possible incapacity of the Sovereign as in the event of the minority of any future Sovereign on his or her accession. Accordingly, the Regency Bill, which has been introduced, after reciting the necessity for such a measure, proceeds to provide for a Regency in the possible event of the Sovereign, by reason of infirmity of body or of mind, being incapacitated for the transaction of the Royal functions—defined as including "all powers and authorities belonging to the Crown, whether prerogative or statutory, together with the receiving of any homage required to be done to His Majesty"—and also in the event of a new Sovereign being under the age of eighteen on his or her accession. At the same time power is given for the delegation of the Royal functions to Counsellors of State during the illness or absence from the United Kingdom of the Sovereign.

Lords Justices.

AMONG other provisions contained in the Regency Bill just referred to is s. 7, which reads as follows: "The Lords Justices Act, 1837, is hereby repealed." When, a century ago, that statute was enacted the expression "Lords Justices" denoted certain high state functionaries, such as the Archbishop of Canterbury, the Lord Chancellor, various other administrative dignitaries, and the Lord Chief Justice of the Court of Queen's Bench. The Act conferred upon them extensive powers to be exercised in the event of the Queen, who had just come to the throne, dying, and the next in succession being out of the realm "in parts beyond the seas," those powers being exercisable "in as full and ample a manner as such successor to the throne could use and exercise." It was happily never found necessary to invoke the provisions of the Act, and indeed the expression "Lords Justices" in this connection has long become obsolete and now is of historical interest only, but, as we all know, the title was revived and conferred, first, upon the judges of the Court of Appeal in Chancery on its establishment in 1851, and still later—after a temporary use of the title "Justice of Appeal"—was bestowed upon the ordinary members of the Court of Appeal.

The Law Society: General Meeting.

A SPECIAL general meeting of The Law Society was held in the Hall of the Society on 29th January. In view of the full report, which appears on p. 119 of the present issue, only the briefest reference to the proceedings is made here. Some mention, however, should be made in this column of the matters dealt with in the speech of Mr. H. A. DOWSON, the President of the Society. The speaker alluded to the rules of professional accounting and the rules of professional conduct which, he said, had tended to increase rather than decrease the membership of the Society. He was profoundly glad the accounts rules were made. Although additional bookkeeping was involved, they had meant, in his own practice, that his books showed clearly which moneys were his own and which belonged to his clients. It had often been said to the Society in the past, particularly by the provincial law societies, that if they could only have intervened they could have saved a man from threatened difficulty, and possibly disaster. Reference was made to the solicitors' practice rules and to the remarkable difference they had made in regard to one of the abuses aimed at—that of ambulance chasing, hardly any case having been reported to the Society since last October, when

the rules came into force. As to share-pushing, Mr. DOWSON remarked that it was impossible to protect some people from doing foolish things with their money, but it was hoped that the share-pushers might be compelled, much more than to-day, when exhibiting their wares, to let them be seen properly and examined fully. Mention was made of the fact that a committee under the chairmanship of Sir ARCHIBALD BODKIN has been appointed to inquire into the matter, and that The Law Society has been asked to give evidence. The speaker urged that more London solicitors should come forward under the poor persons' procedure. Though the Poor Persons Committee was keeping abreast of its work, it was doing so only by asking those who were already volunteers to take a larger share of the work than they ought to bear. Finally, mention may be made of a resolution, adopted by a large majority, which asked the Council of the Society to consider and report at the annual general meeting next July on the suggestion that a session of not less than two hours, exclusive of the President's address, be set aside at each provincial meeting for the discussion of the work of The Law Society and the Council.

Poor Relief: Statistics.

THE phrase "Local Government Financial Statistics" has an unfamiliar ring as a title embracing the customary annual returns of poor law expenditure. For over a hundred years the Ministry of Health and its predecessors have published annual returns of poor law expenditure, and for nearly sixty these returns have formed part of the publications known as Local Taxation Returns. For 1934–35 they form Pt. I of the Local Government Financial Statistics—the change of title having been made necessary by the Local Government Act, 1933, the provisions of Pt. XI, ss. 244–248, having superseded the Local Taxation Returns Acts, 1860 and 1877, which have been repealed. It may be briefly noted that according to the figures which have just been published, the total expenditure of poor law authorities in England and Wales on poor relief in 1934–35 on revenue account was £42,507,265, or some two and a half millions more than during the previous year. The expenditure on institutional relief, which exceeded that of the previous year by some £210,000, amounted to £19,682,572, including £6,344,789 for the maintenance of rate-aided patients in mental hospitals. The expenditure on domiciliary relief in 1934–35 amounted to £20,710,028, and exceeded that of the previous year by about 11½ per cent. Full particulars of these and similar matters are furnished in the publication referred to (H.M. Stationery Office, price 6d. net).

The Marriage Bill in Committee.

A FURTHER amendment has been accepted by the Standing Committee of the House of Commons which is considering the Marriage Bill. The amendment, which was proposed by Mr. A. P. HERBERT, is to the effect that, where there has been an order for judicial separation by the High Court or a court of summary jurisdiction, the innocent party shall, after three years of non-cohabitation, be in a position to apply to the High Court for a divorce without alleging any further ground. In such a case, the proposer of the amendment explained, it would not be necessary to "rake up the old evidence on which the original order was granted." "The court, however, might say that they did not like the look of things and require to hear the original evidence or ask for further evidence." An amendment to this amendment, which was accepted, provides that the concession shall only have effect when the separation has been granted "on grounds constituting grounds for divorce." Sir JOHN WITHERS moved an amendment to limit the application of the clause to the High Court on the ground that it was introducing a new principle for the High Court to base its decision on the grounds of a decision taken by another court, but this amendment was defeated on a division by sixteen votes to nine. Clause 4, which deals with judicial separation, was ordered to stand part of the Bill. Further amendments accepted by the committee on Tuesday provide for the deletion of cl. 7, which, as drafted, abolished the decree *nisi*, and of the provision that nullity would apply where a state of mental unsoundness had become definite within six months of the marriage—a provision that nullity could apply where either party was at the time of the marriage, or had been within twelve months of the marriage, placed in an institution or under guardianship under the Mental Deficiency Act be substituted. A number of questions raised in regard to cl. 6, which provides for proceedings for a decree on the presumption of death, are to be dealt with by a new clause to be considered when the Bill returns to the floor of the House.

Tithe Act, 1936: Remission of Annuities.

THE Tithe Redemption Commission has recently issued a statement in regard to the provisions of s. 14 of the Tithe Act, 1936 (see p. 124 of this issue). Sub-section (1) of the section provides that where one or more annuities is or are charged in respect of land wholly comprised in an agricultural holding, then, if the amount of the annuity, or the aggregate of the amounts of the annuities, exceeds one-third of the annual value, for the twelve months ending 5th April in any year, of the holding exclusive of any part thereof in respect of which no annuity is charged, payment of an amount equal to one-half of the excess shall, subject to the provisions of the section, be remitted, in proportion where there are two or more annuities to the amounts thereof respectively, in the case of each instalment payable in that year. Under the provisions of sub-s. (3) an owner of land comprised in an agricultural holding is not to be entitled to a remission under the section in respect of an instalment payable in any year unless he has before 1st March in that year made in relation to the holding such application for a certificate as is mentioned in para. 2 of the Fourth Schedule to the Act. This application, the statement aforesaid indicates, must be made to the inspector of taxes for the parish in which the land concerned is assessed or situate, who will supply the necessary forms on request, and a separate application must be made in respect of each agricultural holding. The expression "agricultural holding" in s. 14 and the Fourth Schedule means "agricultural land which is occupied or farmed, or, in the case of land used as a plantation or a wood or for the growth of saleable underwood, managed, as a single unit or which is usually so occupied or farmed or managed, as the case may be, except that, in relation to a case in which such agricultural land is in the ownership of two or more owners, that expression means each part of that land which is in the ownership of a single owner" (*ibid.*, sub-s. (6)).

Changes in the Law.

THE statement mentioned in the foregoing paragraph points out that the Tithe Act, 1936, brings within the scope of remission a much larger number of landowners than before, the law prior to that Act allowing remission only in cases where, and to the extent that, the amount of tithe rent-charge exceeded two-thirds of the Sched. B annual value. At the same time the Act introduces the new condition as to the time of application set out in sub-s. (3) already alluded to. It is important, the statement urges, that landowners who may be affected should not overlook this new condition. There is no power to grant an extension of time, and the Commission will not, therefore, be able to allow remission in respect of the half-yearly instalments of annuities that will be payable on 1st April and 1st October, 1937, in any case where there has been failure, for whatever reason, to make application for a certificate of annual value before 1st March, 1937. The remission of redemption annuities affects particularly the counties of Lincoln, Norfolk, Suffolk, Essex, Kent, Berkshire, Buckingham, Oxford, Sussex, Hampshire, Dorset, Wiltshire, Cambridge and Huntingdon.

Form of Application.

It is understood that difficulty has been occasioned by some inspectors of taxes insisting that these applications must be made on the actual paper provided by the Inland Revenue. Mr. F. R. Allen, secretary of the National Tithepayers' Association, points out that the words of the Act are "*in* [not *on*] . . . the prescribed form," and the Association has requested the Inland Revenue Authority to instruct inspectors of taxes to accept applications in the prescribed form, even though not printed on paper supplied by the Inland Revenue. A specimen form of application, printed by a law stationer in the prescribed form, was sent to the Board of Inland Revenue, and we are informed that applications made in this form will be accepted by the Inspector of Taxes in accordance with instructions which are being circulated by the Board to that effect.

Recent Decisions.

In *Attorney-General for Canada* v. *Attorney-General for Ontario and Others* (p. 116 of this issue), the Judicial Committee of the Privy Council held that the Weekly Rest in Industrial Undertakings Act, 1935, the Minimum Wages Act, 1935, and the Limitation of Hours of Work Act, 1935, which had been passed by Parliament of Canada, in accordance with conventions adopted by the International Labour Organisation of the League of Nations, were *ultra vires* that body. The Acts in question, as was admitted at the Bar, affected property and civil rights in each Province, and it was for the Dominion to establish that, nevertheless, they were validly enacted under the legislative powers conferred on the Dominion Parliament by the British North America Act, 1867. The argument that the legislation could be justified under s. 132 as being necessary or proper for performing obligations of Canada or any Province thereof as part of the British Empire towards foreign countries arising under treaties between the Empire and such foreign countries, or under the residuary powers within s. 91, was negatived.

In *Attorney-General for British Columbia* v. *Attorney-General for Canada and Others* (p. 115 of this issue), the Judicial Committee of the Privy Council upheld a decision of the Supreme Court of Canada to the effect that the Farmers' Creditors Arrangement Act, 1934, as amended by the Farmers' Creditors Arrangement Act Amendment Act, 1935, constituted genuine legislation relating to bankruptcy and insolvency and was not *ultra vires* the Parliament of Canada.

In *Attorney-General for Canada* v. *Attorney-General for Ontario and Others* (*The Times*, 29th January), the Judicial Committee of the Privy Council upheld a decision of the Supreme Court of Canada to the effect that the Employment and Social Insurance Act, 1935, was *ultra vires* the Parliament of Canada and invalid, the pith and substance of the Act affecting the civil rights of employers and employed in each Province and other parts of the Act being inextricably mixed up with the insurance provisions.

In *Attorney-General for British Columbia* v. *Attorney-General for Canada and Others* (*The Times*, 29th January), the Judicial Committee of the Privy Council upheld a decision of the Supreme Court of Canada to the effect that the Natural Products Marketing Act, 1934, as amended by the Natural Products Marketing Act Amendment Act, 1935, was *ultra vires* the Parliament of Canada as affecting civil rights in the Provinces.

In *Attorney-General for British Columbia* v. *Attorney-General for Canada and Others* (*The Times*, 29th January), the Judicial Committee of the Privy Council upheld a decision of the Supreme Court of Canada to the effect that s. 498A of the Criminal Code was *intra vires* the Parliament of Canada. The fact that a genuine attempt to amend the criminal law might affect civil rights did not *ipso facto* render the amending provisions invalid: *Proprietary Articles Trade Association and Others* v. *Attorney-General for Canada* [1931] A.C. 310.

In *Rex* v. *International Trustee for Protection of Bondholders Aktiengesellschaft* (*The Times*, 29th January), the House of Lords reversed a decision of the Court of Appeal and restored that of Branson, J., on the following point. The question related to bonds which were payable in New York in United States gold coin, or, at the option of the holder, in London in sterling at the fixed rate of $4.86 to the £. Branson, J., held that payment in gold in the United States having become illegal, so much of the bond as related to payment in gold in New York had become void, but that the obligation to pay in London at the fixed rate of exchange calculated on the nominal amount of the bond remained in full force and effect. Contrary to the Court of Appeal and Branson, J., the House of Lords held that the bond was governed by American law. Reasons for this decision have not yet been given.

In *Lineham* v. *Tester* (*The Times*, 30th January), the Court of Appeal dismissed an appeal by the defendant against whom damages for malicious prosecution and false imprisonment had been awarded in an action tried before Hawke, J., and a special jury. It was contended that the plaintiff, by refusing to answer certain questions when asked by a detective, had allowed the inference to be drawn that he had committed larceny and so brought the prosecution upon himself. This suggestion was repudiated by the Court of Appeal, where Slesser, L.J., intimated that he had never known a case in which a charge was made so recklessly, or on more insufficient information. It was impossible to say that the damages (£826) were so impossibly large as to justify the Court of Appeal interfering with them.

In *Reed* v. *Cattermole* (*Inspector of Taxes*) (p. 117 of this issue), the Court of Appeal upheld a decision of Lawrence, J. (80 Sol. J. 427), to the effect that a minister of the Wesleyan Methodist Church was not assessable to income tax under Schedule E in respect of the amount of the Schedule A tax, water rate, and local rates, charged on his manse and paid on his behalf by the officials of that organisation. The relevant principle was that applicable in the case of master and servant, where the latter occupied a house not as part of the remuneration of his services, but for the purpose of performing them.

In *Rex* v. *Editor of the Evening News: ex parte Livingstone* (*The Times*, 3rd February), the court discharged a rule *nisi* for a writ of attachment against the editor of the *Evening News*, it being alleged that the publication of the nature of the writ and the names of the parties in an action in which damages were claimed for alleged fraud and alleged breach of contract was calculated to prejudice the fair trial of the action. Such an argument, Lord Hewart, C.J., intimated, was altogether too far-fetched.

In *Beetham* v. *James* (*The Times*, 3rd February), it was held that a father was entitled to a sum awarded by a jury as damages for the seduction of his daughter, notwithstanding the fact that he was not married to her mother. The family lived in the same house, which was the father's, and the daughter rendered certain services in the home. The decision in such a case depended on the relationship of master and servant, and the father was just as much his daughter's master as if he had been her mother's husband.

In *King* v. *Bull* (*The Times*, 4th February), a Divisional Court held that an occupier of a self-contained flat, who obtained reception of a broadcast programme from a receiving set maintained by the landlords of the block of flats, of which this was one, by connecting a loud speaker with a plug in his flat was working an apparatus for wireless telegraphy within the meaning of s. 1 (3) of the Wireless Telegraphy Act, 1904, and must himself take out a wireless receiving licence.

Criminal Law and Practice.

WHAT IS A UNIFORM?

THE first prosecutions under s. 1 of the Public Order Act, 1936 (which came into force on 1st January), were heard at Leeds Police Court and Hull Police Court on 27th January and 29th January respectively. In *R.* v. *Wood*, at Leeds, the defendant was charged with wearing a political uniform contrary to the section, which prohibits the wearing in any public place or at any public meeting a uniform signifying association with any political organisation or with the promotion of any political object. The maximum penalty on summary conviction is three months' imprisonment and a fine of £50. It was proved that the defendant had offered for sale in one of the main thoroughfares in Leeds copies of two political newspapers and was wearing at the time a black shirt, a black tie and a peaked cap with a leather chin strap. The defendant said that he received the uniform as a result of a contract to sell papers at the value of 2s. 2d. a week for a month. It was argued on behalf of the defendant that he was not wearing a political uniform but only the livery of a newsvendor. The stipendiary magistrate said that he was satisfied that each case must be treated on its merits, and that he was definitely of the opinion that the uniform worn by the defendant could properly be described as a uniform within the meaning of the Act. As the case was a test case, he imposed a nominal fine of 40s.

In *R.* v. *Charnley and Others*, at Hull, five persons were charged with wearing political uniforms at public meetings in that city. It appeared that the chairman of one meeting wore black trousers, a black belt with a fascist badge on the buckle, a dark navy blue woollen pullover, and a red brassard on his left arm. It was argued for the defendants that only the badge and brassard signified association with a political object, and neither could be said to be a uniform. The stipendiary magistrate said that Parliament deliberately left it to the courts to determine what a uniform was, having regard to the circumstances in which certain things might be worn. If a uniform meant a complete outfit he thought Parliament would have said so. All the defendants were bound over on their own recognisances to be of good behaviour for six months.

The view of the learned magistrate at Hull that the courts have a wide discretion as to the determination of what is a uniform will command general agreement among lawyers. The Public Order Act, 1936, contains no definition of the word, but it is clear from the wording of the preamble what sort of behaviour it is designed to prevent, i.e., "to prohibit the wearing of uniforms in connection with political objects and the maintenance by private persons of associations of a military character." It is not yet decided whether a distinctive tie is a uniform, and the Attorney-General's remark in debate on the Bill in the House of Commons that he could conceive no court holding that a tie was a uniform must be regarded merely as the opinion of a distinguished lawyer, entitled to respect but not to authority. No doubt the matter will be raised in court again in the near future.

POLICE EVIDENCE IN SPEEDING CASES.

THAT lack of corroboration is not always a good defence was demonstrated in the Divisional Court on 12th January, in *Russell* v. *Beesley* (1937), 81 SOL. J. 99, when a charge of exceeding the speed limit in a built-up area was under consideration. The justices of the County of Warwick dismissed the charge and stated a case for the Divisional Court. An inspector of police had followed the defendant's car in another car, and the speedometer in the police car recorded a speed varying between thirty-five and forty-two miles an hour. The speedometer was subsequently tested and found correct. The justices said: "We being of opinion that in cases of this kind it is not desirable that the evidence of a police officer checking a person's speed from the speedometer in his own car should be accepted unless corroborated by another witness present at the time," and they dismissed the information without giving any opinion on the legal point raised. The Lord Chief Justice said: "There is no rule of law that it is desirable that the evidence in these circumstances should be corroborated. There is no rule of law that corroboration is necessary; and if the conclusion of the justices is to follow from their premises, they must mean, when they say it is not desirable, that it is not lawful." The case was sent back to the justices to hear and determine it according to law. Cases of excessive speed under s. 10 (3) of the Road Traffic Act, 1930, as amended by s. 2 of the Road Traffic Act, 1934, are among the class of cases in which corroboration is essential, but only where evidence of the witnesses is evidence of opinion. But it was held as long ago as *Plancq* v. *Marks* (1906), 94 L.T. 577, that the evidence of a policeman who used a stop watch to test speed is evidence of fact and not of opinion, and therefore corroboration is not essential. It is interesting to observe that at Gateshead Petty Sessions on 1st February a summons against Lord Hugh Percy for driving a motor car at an excessive speed in a built-up area was dismissed on the ground that there was no evidence that the stop-watch used by the police was correct. In *Russell* v. *Beesley* the speedometer used by the police had been subsequently tested, and no question arose as to its accuracy.

Mixed Charities.

By A. H. WITHERS, Barrister-at-Law.

THE provisions of s. 62 of the Charitable Trusts Act, 1853, with reference to charities wholly maintained by voluntary contributions, and to mixed charities, are somewhat complicated. But, as appears below, such provisions can, with the aid of a few definitions, be reduced to a few simple provisions which should enable lawyers, desirous of refreshing their memories on the subject, quickly to grasp what s. 62 says, before they read the reported decisions thereon.

In the definitions below set forth the words within the inverted commas are taken from s. 62 and s. 66 of the Act above mentioned.

A *charity wholly maintained by voluntary contributions* means "any institution, establishment, or society for religious or other charitable purposes, or . . . the auxiliary or branch associations connected therewith, wholly maintained by voluntary contributions." *

Endowment, as defined in s. 66, means and includes "all lands and real estate whatsoever, of any tenure, and any charge thereon, or interest therein, and all stocks, funds, monies, securities, investments, and personal estate whatsoever, which shall for the time being belong to or be held in trust for any charity, or for all or any of the objects or purposes thereof." The word does not mean permanent capital,† or property subject to the jurisdiction of the Charity Commissioners. It simply means property or assets of every description, whether or not applicable as income.

A *mixed charity* means a charity "maintained partly by voluntary subscriptions and partly by income arising from any endowment." Endowment here means merely property, whether or not applicable as income.

An *unconditional gift* means a "donation or bequest unto or in trust for any" mixed charity "of which no special application or appropriation shall be directed or declared by the donor or testator, and which may‡ legally be applied by

* As to the meaning of "voluntary contributions," see *In re Clergy Orphan Corporation* [1894] 3 Ch. 145, at p. 150, and *Re Orphan Working School and Alexandra Orphanage's Contract* [1912] 2 Ch. 167, at p. 176.

† *In re Clergy Orphan Corporation* [1894] 3 Ch. 145, at pp. 150–1. The only effect of restricting the meaning of "endowment" to permanent capital would be a reduction in the number of mixed charities.

‡ It is submitted that this refers only to the date and terms of the original donation or bequest; see *In re Clergy Orphan Corporation* [1894] 3 Ch. 145, at p. 152. Subsequent appropriation by the Governors to capital purposes is dealt with in the last portion, set out in this article, of s. 62.

the governing or managing body of such charity as income in aid of the voluntary subscriptions." §

An *unconditional gift appropriated by the Governors* means any unconditional gift (as above defined) or "voluntary subscription§ which is now or shall or may from time to time be set apart or appropriated and invested by the governing or managing body of the charity,‖ for the purpose of being held and applied or expended for or to some defined and specific object or purpose connected with such charity, in pursuance of any rule or resolution made or adopted by the governing or managing body of such charity," and includes "any donation or bequest in aid of any fund so set apart or appropriated for any such object or purpose as aforesaid."

Text of s. 62.	Text of s. 62 when definitions in italics are used.
62. . . . Nor shall this Act extend or be applied to . . . any institution, establishment, or society for religious or other charitable purposes, or to the auxiliary or branch associations connected therewith, wholly maintained by voluntary contributions . . . ;	Nor shall this Act extend or be applied to any *charity wholly maintained by voluntary contributions;*
and where any charity is maintained partly by voluntary subscriptions and partly by income arising from any endowment, the powers and provisions of the Act shall, with respect to such charity, extend and apply to the income from endowment only, to the exclusion of voluntary subscriptions, and the application thereof;	and where any charity is *a mixed charity*, the powers and provisions of the Act shall, with respect to such charity, extend and apply to the income from *endowment* [i.e., property] only, to the exclusion of voluntary subscriptions, and the application thereof; ¶
and no donation or bequest unto or in trust for any such charity as last aforesaid, of which no special application or appropriation shall be directed or declared by the donor or testator, and which may legally be applied by the governing or managing body of such charity as income in aid of the voluntary subscriptions, shall be subject to the jurisdiction or control of the said Board, or the powers or provisions of this Act;	and no *unconditional gift* unto or in trust for any *mixed charity* shall be subject to the jurisdiction or control of the said Board, or the powers or provisions of this Act;
and no portion of any such donation or bequest as last aforesaid, or of any voluntary subscription which is now or shall or may from time to time be set apart or appropriated and invested by the governing or managing body of the charity, for the purpose of being held and applied or expended for or to some defined and specific object or purpose connected with such charity, in pursuance of any rule or resolution made or adopted by the governing or managing body of such charity, or of any donation or bequest in aid of any fund so set apart or appropriated for any such object or purpose as aforesaid, shall be subject to the jurisdiction or control of the said Board or the powers or provisions of this Act.	and no portion of any *unconditional gift appropriated by the governors* shall be subject to the jurisdiction or control of the said Board or the powers or provisions of this Act.

In other words, the Charitable Trusts Acts do not apply to :—

(1) *A charity wholly maintained by voluntary contributions.*
N.B.—A charity is not so wholly maintained if it has property yielding income ** or freehold land used for the purposes of the charity.††

(2) *An unconditional gift to a mixed charity,* made at a time when the charity is mixed ‡‡, or the property representing such gift.§§ This is so notwithstanding that the gift, or property representing the same, may have become an *unconditional gift appropriated by the Governors* of the charity.‖‖

§ As to the meaning of "voluntary subscriptions," see *In re Clergy Orphan Corporation* [1894] 3 Ch. 145, at p. 151.
‖ This seems to refer only to a mixed charity.
¶ Apart from describing what is now known as a mixed charity, this provision seems to have no practical effect whatever. For the Act does apply to the income of property, the capital of which is exempted under the following provisions of s. 62; see *In re Clergy Orphan Corporation* [1894] 3 Ch. 145, at pp. 152 and 154, and Note ‡, *supra*.
** *In re Clergy Orphan Corporation* [1894] 3 Ch. 145, at p. 150
†† *A. G.* v. *Mathieson* [1907] 2 Ch. 383.
‡‡ *In re Child Villiers' Application* [1922] 1 Ch. 394.
§§ *In re Clergy Orphan Corporation* [1894] 3 Ch. 145, at p. 154.
‖‖ It seems to have been held in *A. G.* v. *Mathieson, supra*, that if under the appropriation the property cannot be applied as income, the Acts apply thereto. It does not appear from the decision why such an appropriation brings the appropriated property within the Acts. See *In re Clergy Orphan Corporation* [1894] 3 Ch. 145, at p. 152.

The Rules of the Supreme Court.

VI.—THE ABUSE OF INTERLOCUTORY PROCEEDINGS.

It is fifty years ago since Lord Justice Bowen pointed out certain fundamental flaws in the code of procedure under the Judicature Acts. Those Acts, he said, in perfecting machinery, had placed within the reach of every litigant a weapon "far too elaborate and precise for the necessities of every case." Expenses of an action were increased by 20 per cent. He continued :—

> "Discovery of documents and interrogatories, the theoretical value of which is evident, and which occasionally in practice are essential to the attainment of truth, in very many instances only added to the costs of the action without any commensurate benefit to the suitor" (The Law Courts under the Judicature Acts, in (1886), 2 Law Quarterly Review 1, at p. 8).

An endeavour to shorten, to simplify and to cheapen the burden of interlocutory proceedings led, in 1897, to the establishment of a special Commercial List, popularly called "The Commercial Court."

In his caustic introduction to vol. I of "Commercial Cases" (1896)—an *exposé* which is to-day as pertinent as ever—Mr. Theobald Mathew wrote a short and brilliant satire upon the progress of a common law action from writ to trial. The litigants who know what their case is about disappear after writ until the trial and their advisers hold the scene :—

> "The action then proceeds upon the hypothesis that each practitioner is in complete ignorance of his opponent's case . . . When no further time can be obtained summonses may be taken out to compel a more complete disclosure of the plaintiff's case, and opportunities are afforded for the display of much dexterity in supplying a minimum of information in answer to orders for further and better particulars" (at p. ii).

To interrogatories, he continues, "further and better answers" are often applied for and ordered. Affidavits of documents and inspection he describes as :—

> "steps which are often found to entail an amount of trouble, expense, annoyance and delay out of all proportion to any benefit which may be derived from them" (at p. iii).

There follows a general criticism which still remains valid at the present time :—

> "The theory of all these preliminary proceedings is that they elucidate the case; too often they merely obscure the issue, and needlessly increase the costs" (*ibid.*).

And when later, at the trial, the parties at long last face each other in open court :—

> "the case is disposed of with little, if any, reference to what are known to lawyers as 'the interlocutory proceedings'."

No wonder that commercial business had left the courts and passed away into the specialised sphere of mercantile arbitration.

The "Commercial List"—despite the elasticity of the special provisions made for commercial causes ("Annual Practice," 1937, p. 2648)—is comparatively small, containing

but a limited number of actions, those involving technical considerations; we are, in effect, it seems, back to the days before Lord Mansfield when the merchants took their disputes to their own courts. "New Procedure" (Ord. XXXVIIIA, *op. cit.*, at p. 705, *et seq.*) was a vigorous reform in the right direction, viz., the shortening and simplification of civil procedure; its future lies entirely with the judges who take the New Procedure summonses. Nevertheless, it remains true to say that, subject to these exceptions, civil procedure in the High Court—and more especially, "interlocutory proceedings"—are far more technical and dilatory, more troublesome and expensive, and even more unnecessary, than in our present age they need to be.

An application for "particulars," and for "further and better particulars" has become common form; indeed, legal advisers who fail to take this step might justly be regarded as failing in their duty: they have omitted to play an integral part of the long game. And when one bears in mind the fact that written documents increasingly tend to be dictated rather than written, one vital reason becomes manifest for this overwhelming flood of meaningless words. Words are no longer weighed; they just pour out in the legal deluge. Of almost every line of a pleading—particulars can be asked—whether they are needed or not, and they will almost invariably be allowed. To frame several pages of requests for particulars is not a difficult matter; it is a good exercise in tautology, for the answer to para. 13 (2) (*e*) is frequently the same as the answer to para. 1 (i) (*a*). Nor, for the most part, are the answers really unknown before the request is delivered. But then one *must* be quite sure and "pin the defendant down"—as it is optimistically called.

The pleader on the other side, for his part, will prove himself to be a master of concinnity. The preliminary expedition is now over. A few weeks, perhaps, have been wasted—with no one the wiser or the better off.

Frivolous applications to strike out a pleading under Ord. XXV, r. 4, are not unknown—all these being matters which delay and add perforce to the grim surprise of the defeated litigant when he later sees the bill exceeds the claim. "It is only in plain and obvious cases that recourse should be had to the summary process under this rule," says a note in "The Annual Practice" (at p. 427); but this observation is not universally heeded.

Much time again will pass by the regular applications for discovery, and affidavits of documents, and in the frequent applications for interrogatories, answers, and even further and better answers. Under Ord. XXXI, r. 13A, power to order lists of documents, instead of ordering an affidavit is given; but how often, as a general rule, is this power exercised? Lists of documents are regular in the "Commercial Court"—a procedure which is found to work well.

The drafting of interrogatories is, in truth, a fine art—perhaps the consummation of the whole art of pleading. How the little questions slowly unravel to their interminable end. What precision, and what pedantry, forsooth! How, one might have thought, the defendant will inevitably be caught. But fight each interrogatory one must; and the Master leaves but a few unscathed and allowed; how well the fray was worth it. The best is yet to be, for nowhere can the English language be wielded as a shorter or more staccato weapon than in these answers to interrogatories. They are a veritable essay in the monosyllabic. *Cui bono?* Not, surely, for the benefit of the litigant, for it can rarely happen that an answer to an interrogatory will naturally shorten an action. Such fortune does happen on occasion; in libel or slander, for instance, to prove publication and circulation (see "Fraser, Libel and Slander" (1936), 7th ed., at p. 319), or in a running-down action. A drastic pruning of interrogatory proceedings—it might be said on behalf of the profession—would reduce the volume of remunerative work. Yet the result, seen in its true light, would really prove welcome to lawyers for the ultimate gain would be incalculable: litigants would cease to be frightened by the *cumulus* of preliminary expense and commercial men would bring back to the High Court the huge and increasing business that usually goes to arbitration.

[*To be continued.*]

Company Law and Practice.

Proxies.

THERE are two ways of voting known to the law—voting in person and voting by proxy—and, of these, voting by proxy is much the more important. In the usual way only a very small proportion of the members of a company attend general meetings, and in the case of large companies whose membership may run into several thousands it would be a practical impossibility to hold a meeting which an appreciable proportion of the members chose to attend. The counting of the votes on a show of hands would be a tedious business, to say the least! In fact, as everyone knows, what actually happens is that the vast majority of those members of the company who bestir themselves sufficiently to take any notice at all of the impending meeting fill in and post proxy forms authorising a named person, or in his absence some other person (each of whom is a director of the company), to vote in their behalf either in favour of or against the resolutions to be proposed. It has often been said, and it is undoubtedly true in most cases, that proxies are usually given in favour of, rather than against, the resolutions, with the result that the proceedings at the actual meeting at which the proposals are discussed are of little or no consequence in determining questions already settled by the proxy cards on the chairman's table. This is so for a variety of reasons—confidence in the board, justified no doubt and reinforced by an attractive circular, coupled with ignorance of the import of proceedings which are far removed from the usual spheres of thought of many persons who "share" in great commercial undertakings for reasons which they do not seek to question or understand. Hence it is always of the greatest importance when soliciting proxies to see that the shareholder is, as far as possible, placed in a position to weigh the merits and demerits of any scheme before committing his vote to paper. Useful comments on this aspect of the subject and its practical consequences are to be found in the report of the recent case of *In re Dorman, Long and Company Ltd.* [1934] Ch. 635, per Maugham, J., at p. 657 *et seq.*

Perhaps I should have said at the outset that there "is no common law right on the part of a member of a corporation to vote by proxy": per Bowen, L.J., in *Harben* v. *Phillips*, 23 Ch.D. 14, at p. 35. The power to delegate the right to vote must be and almost invariably is found in the articles of association of the company (though there is also power under s. 153 of the Companies Act, 1929, in connection with schemes of arrangement). Thus, Article 58 of Table A of 1929 confers the power in one short sentence, and subsequent articles go on to give directions as to the mode of exercising it. Article 59 directs that the instrument appointing a proxy shall be in writing under the hand of the appointor or his attorney or, if the appointor is a corporation, under seal or under the hand of a duly authorised officer or attorney. This article adds that a proxy need not be a member of the company, but sometimes a contrary provision is found to the effect that only a shareholder may be appointed. In such cases the proxy will be in order if the appointee, though not a shareholder at the date of the execution of the instrument appointing him, has nevertheless become a shareholder by the date of the meeting: *Bombay-Burmah Trading Corporation Ltd.* v. *Dorabji* [1905] A.C. 213. Then Article 60 deals with the lodgment of proxy forms at the registered office of the company "not less than forty-eight hours before the time for holding the meeting or

adjourned meeting." In the absence of such an article there is no obligation to lodge proxy forms before the meeting, however inconvenient the omission to do so may be to the directors: see per Maugham, J., in *In re Dorman, Long and Company Ltd., supra*, at pp. 463–4. The addition of the words "or adjourned meeting" is important. In *McLaren* v. *Thomson* [1917] 2 Ch. 41, 261, the articles required proxies to be lodged two clear days before the day for holding the meeting, but there was no reference to adjourned meetings. In fact a meeting of the company was held and adjourned, and in the interval proxies were lodged two clear days before the day for the holding of the adjourned meeting. As, however, an adjourned meeting is merely the continuation of the original meeting, these proxies were not lodged two clear days before the meeting as required by the articles, and they were consequently invalid. But even with the inclusion of the vital words an article of this kind does not allow proxies to be lodged between the holding of a meeting at which a poll is demanded and the taking of a poll at a future date: *Shaw* v. *Tati Concessions Ltd.* [1913] 1 Ch. 292. The appointment of a future date for taking a poll does not in law constitute an adjournment of the meeting, and the taking of the poll is not a meeting.

These articles or any others which may replace or add to them constitute the contractual right of the member of the company to vote by proxy, and in so far as they prescribe any particular method of voting, e.g., that a proxy shall be attested, or require any preliminary steps to be taken, they must be complied with to the letter. *Macmillan* v. *Le Roi Mining Co., Ltd.* [1906] 1 Ch. 331, provides the necessary warning on this point. The articles contained the usual regulation for the casting of votes in person or by proxy and for the appointment of proxies. There was also an article by which it was provided that on a poll being demanded it should be taken "in such manner and at such time and place as the chairman of the meeting directs." In purported exercise of this wide power the chairman at a certain meeting directed that a poll should be taken by means of polling papers to be signed by the members of the company and delivered at the registered office by a fixed day. The shareholders, other than the directors, thereupon moved for an injunction to restrain the company and its directors from acting on any resolution purporting to have been passed in the manner indicated. It was argued that there were only two methods of voting—in person and by proxy—and that the latter method was regulated by the contract contained to that effect in the articles of the company. These articles contained nothing about voting papers. It was held that it was not competent for the chairman to enlarge the contractual voting rights, and accordingly the injunction sought was granted.

What is the position when the shareholder has filled up and posted his proxy form and then changes his mind and wants to revoke it? If time and place are favourable one course open to him is to attend the meeting and vote in person. This will in an ordinary case suffice to revoke the authority given by the proxy: *Cousins* v. *International Brick Co., Ltd.* [1931] 2 Ch. 90, though, as Lord Hanworth, M.R., pointed out in that case, it is possible to frame a contract and embody it in articles which will effectively preclude the member from doing this. Alternatively, a proxy can be revoked by notice to the company, and it is, of course, *ipso facto* revoked by the death of the appointor or the transfer of the shares in respect of which it is given. As a matter of convenience, however, the articles of association commonly provide that a proxy shall be valid and effective notwithstanding the death of the appointor or an act of revocation, unless the fact of death or any such act be communicated to the company at its registered office before the meeting. Following the line of argument in *Shaw* v. *Tati Concessions, Ltd., supra*, the communication will not operate as a revocation if it arrives before the taking of a poll on a day subsequent to the date of the meeting, unless it has also arrived before the date originally appointed for the holding of the meeting: *Spiller* v. *Mayo (Rhodesia) Development Co.* (1908), *Ltd.* (1926), W.N. 78.

Lastly, a word as to expenses. Before every general meeting of the company the directors have to incur expense in the printing, posting and stamping of proxy forms and circulars, and it has been held that such expenses are properly payable out of the funds of the company: *Peel* v. *London and North Western Railway Co.* [1907] 1 Ch. 5. It is the duty of the directors to give the shareholders such information as they think necessary for a proper appreciation of the affairs of the company and to explain the reasons which have induced them to adopt a certain line of policy—provided that their object in doing so is not a personal one, but the determination and promotion of the interests of the company as a whole. The stamping of the proxies varies according to the period for which they are to be available. An ordinary proxy to vote at a specified meeting or any adjournment thereof requires a penny stamp, whereas a proxy giving power to vote at more than one meeting must be stamped with a 10s. stamp. An exception is provided by s. 281 (1) (*b*) of the Companies Act, 1929, which gives complete exemption from stamp duty in certain cases in a winding up. The section provides as follows:—

> "(1) In the case of a winding up by the court of a company registered in England, or of a creditors' voluntary winding up of such a company—
>
> * * * *
>
> "(*b*) every power of attorney, proxy paper . . . relating solely to the property of any company which is being so wound up, or to any proceedings under any such winding up,
>
> shall be exempt from duties chargeable under the enactments relating to stamp duties."

A Conveyancer's Diary.

Future Death Duties on Settled Legacies.

My attention has recently been called once more to the question of the incidence of estate duty on settled legacies bequeathed free of duties where there are duties which arise not upon the death of the testator but will arise in the future upon the death of an annuitant or tenant for life of the fund.

There have been some interesting cases where this question has been discussed. I can only refer to some of them and select those which appear to be of most importance.

It appears as a result of a study of the authorities that the question is always one of construction of the wording of the particular will. But, as so often happens, whilst insisting upon that point the court takes notice of and follows decisions which have been given upon former wills where the language employed has not been the same or not quite the same.

I may exemplify this by a few instances.

In *Re Stoddart; Bird* v. *Grainger* [1916] 2 Ch. 444, a testator gave six sums of varying amounts to trustees upon trust, as to each sum, to pay the income to a relation for life and then to his or her wife or husband for life, and subject thereto he gave the income and capital to the children and issue of the relation. The will also said "I direct all legacies (whether settled or otherwise) and the annuities hereinbefore bequeathed to be paid and enjoyed free of all death duties." The real and personal estate was given to the trustees upon trust for sale and conversion, and out of the proceeds "to pay my funeral and testamentary expenses and debts and pay or provide for the legacies and annuities hereby or by any codicil bequeathed and the duties thereon," and to invest the residue in trust for certain charities.

At the time of the testator's death in 1913 estate duty would not have been payable upon the settled legacies upon the deaths of the tenants for life, relief being given from such duties by s. 5 (2) of the Finance Act 1894. But that relief was abolished by s. 14 of the Finance Act, 1914, which, of course, came into force after the testator's death.

The question was whether the provision in the will exonerating the settled legacies from duties and throwing the burden upon the residuary estate could apply to duties which at the date of the testator's will and his death would not, as the law then stood, become payable upon the deaths of the various life tenants.

Sargant, J., held that the words of the will threw that prospective claim on the residue in relief of the settled legacies.

His lordship, in the course of his judgment, said: "I cannot help feeling deeply impressed by this, that if the testator had desired that the pecuniary legacies settled on his relations should be enjoyed by them absolutely and entirely net, it would be very difficult for him to have used any more comprehensive words than those which are to be found in his will."

The learned judge was perhaps influenced to some extent by the fact that the settled legacies were given for the benefit of the relations of the testator, whilst the residue was bequeathed to charities, for he continues: "It seems to me that that was his desire, that whilst giving his residue to charity and measuring out carefully the amounts which were to go to his relations, he did by this clause intend to provide that those relations should take the amounts provided for them absolutely and entirely and free from death duties of all descriptions."

His lordship was careful to add that he based his decision upon his view of the construction of the particular will before him.

A very important case in the Court of Appeal is *Re Wedgwood Allen* v. *Public Trustee* [1921] 1 Ch. 601.

The facts are worth examining.

A testatrix by her will dated in 1913, bequeathed a number of pecuniary legacies and amongst others a legacy of £5,000 to the N. A.-V. Society, and directed, "that all legacies and annuities given by this my will or any codicil hereto . . . shall be paid free of all death duties." The testatrix then devised and bequeathed all the residue of her real and personal estate to her trustees upon trust for sale, with a direction out of the proceeds, "to pay and provide for any funeral and testamentary expenses and debts and the pecuniary legacies bequeathed by this my will or any codicil hereto and the duties on all the legacies and annuities bequeathed free of all duties." The beneficial trusts were to pay "free of all death duties" certain annuities with a direction to appropriate funds for answering them by the income thereof, and then to pay to each of her nephews, B. H. W. and J. I. W., "free of all death duties" the sum of £6,000 and to her niece M. E. W. "free of all death duties" the sum of £1,000, and to hold the residuary estate in trust for C. W. absolutely. The testatrix then declared that the sum of £6,000 was not to be paid to her nephew J. I. W., but was to be held upon certain trusts for him and other persons in succession. By a codicil the testatrix bequeathed another sum "free of all death duties" to be held in trust for another relation for life, and after her death for the N. A.-V. Society.

The testatrix died in November, 1913.

It was held by the Court of Appeal that, regarding the incidence of future estate duty arising on the deaths of the tenants for life of the settled legacies, the legacy duty was payable out of the residuary estate, but that the estate duty was payable out of the *corpus* of the settled legacies respectively.

In the course of his judgment Lord Sterndale, M.R., dealt with the difference between legacy duty and estate duty. His lordship said that legacy duty was payable by the executors and was *primâ facie* payable at once, but as the rate payable by the parties ultimately entitled might not be the same as that payable by the tenant for life, the payment might be postponed until the death of the tenant for life, although the liability arose on the death of the testatrix. Then his lordship said, "Estate duty stands in an entirely different position. At the time of the making of this will, and also at the time of the testatrix's death, if that be material, which I do not think it is, there was no estate duty payable in respect of this legacy, but by the Finance Act, 1914, settlement estate duty which was previously charged was abolished, and an estate duty payable on the death of the tenant for life was imposed. This duty was payable on succession, not to the testatrix, but to the tenant for life." His lordship therefore held that in the will under consideration the expression "free from all death duties" did not mean free from estate duty arising on the death of a tenant for life of a settled legacy.

Warrington, L.J., agreed with Lord Sterndale, but Younger, L.J., dissented, expressing the opinion that "free from all death duties" meant what it said, and exempted the settled legacies from all duties which might arise by reason of the dispositions of the will.

I must postpone the further consideration of this subject to another issue.

Landlord and Tenant Notebook.

Consequential Damages.

Breaches of the obligations of a lease may, like breaches of other obligations, lead to results of which it is difficult to say whether or not they are such that a reasonable man should have foreseen them. Damages for breach of a covenant to repair are commonly measured by the cost of doing the repairs or by the diminution in the value of the reversion, or of the term; but where the former measure is *primâ facie* applicable, there may be a case for adding some compensation for loss of use. The point was judicially described as a new one in *Woods* v. *Pope* (1835), 6 C. & P. 782, but was very briefly dealt with. The action was brought by landlord against tenant-covenantor, after the term, for damages for failure to *leave* in repair. The tenant paid into court an amount which, it was agreed, would pay for the repairs; but the plaintiff was not satisfied, and went on to claim compensation for loss of use for such reasonable time as the repairs would take. Gaselee, J., left the matter to the jury, giving leave to move to enter a non-suit; the jury awarded a sum; and the subsequent motion was rejected. The principle, though little attention is devoted to it by writers and reporters, has frequently been applied since; e.g., mention will be found in the well-known case of *Prowdfoot* v. *Hart* (1890), 25 Q.B.D. 42, C.A., of an award of £5 for loss of use.

On this point the report of *Green* v. *Eales* (1841), 2 Q.B. 225, is inadequate. The main point in the case, an action by a tenant against a landlord who had covenanted to repair external walls, concerned the scope and construction of the covenant rather than the measure of damages, but it appeared that the plaintiff had moved out of the premises (which were uninhabitable) and taken another house for a year. In his claim he included the rent and incidental expenses so incurred. These items were disallowed, on the ground that the covenantor was not bound to find the covenantee another residence, any more than he would have been if the premises demised had been destroyed by fire. The report would be more instructive if it were stated whether the plaintiff had withheld rent for the premises held of the defendant in respect of the period. There was no counter-claim for rent, but it does not follow that it had been paid; both parties may have considered that if the landlord's view as to the covenant was incorrect, it would follow that the tenant was technically evicted and his liability for rent suspended.

A consequential loss for which a defaulting tenant will not be held liable is the loss of the landlord's estate. This point was decided by *Clow* v. *Brogden* (1840), 2 Scc. N.R. 303. The facts were that a building lease had been granted in 1783 to the plaintiff's predecessor in title, who had covenanted to keep in repair, and (in effect) to do all that was necessary to preserve the boundaries of the estate. The defendant was tenant to the plaintiff of two houses. The ground landlord successfully took proceedings for possession under a forfeiture clause, relying both on disrepair of some of the property, including the defendant's premises, and on encroachments permitted by the now plaintiff. The action was for breach of the defendant's covenant to repair. Opening his mouth wide, the plaintiff sought to recover not only what the repairs would cost, but also the value of the residue of the head term. The latter item was not allowed. The head-note to the case suggests rather that the reason was that the condition of the defendant's premises was only one of the causes of forfeiture. But, apart from the fact that the verdict in the forfeiture action, which was tried by a jury, was not based on separate findings (" How can we say upon which the jury proceeded ? " said Lord Tindal, C.J., in the course of his judgment), it seems clear that the damage would have been considered too remote even if the disrepair in question had been the sole cause of action. As Bosanquet, J., told plaintiff's counsel : " Your argument must go to this extent—that, where the immediate landlord is the owner of a large tract of land, and the superior landlord enters upon the whole for a forfeiture, the under-tenant (if in any degree the cause of the forfeiture) would be liable to pay . . . the full value of the estate forfeited." Damages were held to be limited to dilapidations accordingly. Of course, the effect contended for can be achieved by a covenant in the underlease to observe the covenants in the head lease and to indemnify the covenantee against the consequences of any breaches.

I do not think that vindictive damages have ever actually been awarded for breach of an obligation to repair. The circumstances in which an award of this kind might perhaps be upheld would be those of the nature so graphically described in *Vane* v. *Lord Barnard* (1716), 3 Vern. 738, a case which many readers may have come across when first studying the law of real property in Sir Alfred Topham's well-known text-book. It was the case in which a life tenant damaged the property out of spite, and which affords the stock example of the doctrine of equitable waste. Tenant-covenantors occasionally experience similar feelings, and this may have occurred to Bowen, L.J., when, at the conclusion of his judgment in *Whitham* v. *Kershaw* (1885), 16 Q.B.D. 613, C.A., he observed " nothing we have said must be understood as in any way derogating from the principle that when a wrongful act is done. . . by a tenant to the property of his reversioner under circumstances which call for vindictive damages, the jury may give vindictive damages."

Abuses of the remedy of distress are, of course, cases in which landlords must expect to be made to pay heavily for their mistakes. In *Gibbs* v. *Cruikshank* (1873), L.R. 8 C.P. 454, the plaintiff first replevied, then brought an action for the expenses of the replevin bond, and after that another action in which he claimed for the seizing of the goods and for the trespass to land. The first item was disallowed, in view of the nature and object of replevin, the history of which was outlined by Bovill, C.J., in his judgment ; but it was held that the first action had had nothing to do with the trespass to the land. In *Smith* v. *Enright* [1893], 63 L.J. Q.B. 220, an aggrieved distrainee went further, complaining not merely of the trespass but of the injury to his credit and reputation caused by the levy, and this was held to be within the scope of the measure of damages. While in *Bayliss* v. *Fisher* (1830), 7 Bing. 153, though the plaintiff was allowed the use of goods wrongfully distrained, and it was argued that no loss had been suffered, an award of £15 was allowed to stand.

Our County Court Letter.

HAIRDRESSER AND CUSTOMER.

In the recent case of *Philp* v. *Turner*, at Doncaster County Court, the claim was for £50 as damages for negligence. The plaintiff's case was that on the 26th August, 1935, she kept an appointment for a hair wave, for which she paid 10s. 6d. On the electricity being switched on, the plaintiff felt a burn, whereupon some of the clips were undone and a part of the machine was taken out. The operation was resumed, on the machine being adjusted, but the plaintiff still had the feeling of burning. On completion of the process, she felt dizzy and was given a cup of tea. A scar subsequently appeared on the side of her head, and the plaintiff had lost sleep through being unable to rest her head on the pillow, and had suffered from headaches. The defendant's case was that she noticed a scar, while preparing the plaintiff's head, and was told that it had been burned during a previous waving operation. Special precautions were therefore taken, but the scar was nevertheless irritated and inflamed afterwards. No complaint was made at the time, and the first intimation of anything wrong was a request that no charge should be made. His Honour Judge Hildyard, K.C., gave judgment for the plaintiff for £25 and costs. Compare a case noted under the above title in the "County Court Letter" in our issue of the 7th November, 1936 (80 Sol. J. 890).

THE DEFINITION OF HOTEL ANNEXES.

In the recent case of *Woolley* v. *Talbot*, at Bournemouth County Court, the claim was for £7 4s. 6d., as damages for breach of contract. The plaintiff was the owner of an hotel at Boscombe, and on the 20th July he received an application for accommodation from the defendant. A brochure was sent, offering her a room in the annexe, as it was too late in the season to expect accommodation in the hotel. The defendant arrived at about 7.30 a.m. on the 15th August, and was driven in the plaintiff's car to her room, although it was only three minutes' walk away. She afterwards complained about the distance, and would not stop. The defendant's case was that it was a misuse of the word " annexe " to use it to describe a building 175 yards away. The terms were 3½ guineas a week, the same as in the hotel, but the room was not as well furnished as those shown in the brochure, and was on the top floor of the other house. The wardrobe had shelves at the top and bottom, making it useless for hanging dresses, and the dressing table blocked the light from the window. His Honour Judge Hyslop Maxwell held that a private house, 175 yards away, could not be described as an annexe, which a reasonable person would assume was close to or adjoining an hotel. On that ground alone, apart from the difference between the room offered and those shown in the brochure, the defendant was entitled to judgment, with costs.

DANGEROUS ROAD EXCAVATIONS.

In a recent remitted case at Brecon County Court (*Thomas and Wife* v. *Shropshire, Worcestershire and Staffordshire Electric Power Company*) the claim was for damages for negligence. The plaintiffs were husband and wife, and their case was that the wife had been injured by reason of a trench being left open without illumination, having a mound of earth piled up on the outer side, so as to leave the trench in darkness, and without any rope or fence for the protection of pedestrians. A timber gangway had also been left in a slanting or misleading position over the trench and in front of the plaintiffs' house. Having left the house at about 8 p.m. on the 2nd December, 1935, the wife felt with her foot for the duckboard, which she assumed was straight, like the one next door. By reason of its being on a slant she fell into the trench and sustained a broken leg, which required treatment until August. The defence was that the trench was only 1 ft. 6 ins. deep and 1 ft. 6 ins. wide, so that the mound

of earth was not more than 2 feet 6 inches high. The street lamp of 150 watts or 250 candle power threw a beam of light on the mound, which was 85 yards long. Its top was marked by forty-five red lamps, two of which showed the break opposite the plaintiffs' door. There was no negligence by the defendants, as the accident was due to the plaintiff trying to step round the end of a brick wall, abutting on the pavement. His Honour Judge Samuel, K.C., observed that the oblique position of the plank was admitted, and the plaintiff, on leaving a lighted room, might not have been able to see as well as if she had been out some time. A deeper trench would admittedly have been roped off, but injuries might equally be sustained in a shallow trench. The plaintiffs had proved negligence, and judgment was given in favour of the husband for £45 special damage, and in favour of the wife for £500 general damages, with costs.

Obituary.

SIR CHARLES ALSTON.

Sir Charles Ross Alston died at Allahabad on Thursday, 28th January, at the age of seventy-four. He was called to the Bar by Gray's Inn in 1885, and had since practised at the Indian Bar. In 1909 he officiated as a Judge of the Allahabad High Court. He was knighted in 1925.

JUDGE HIGGINS.

His Honour Judge George Herbert Higgins, Judge of County Courts on Circuit 46, died on Wednesday, 3rd February, at the age of fifty-eight. He was educated at Dulwich College and Balliol College, Oxford, and was called to the Bar by the Inner Temple in 1903. He joined the Oxford Circuit. He was court-martial officer in France from 1917 to 1919, and in 1923 he was made Judge of County Courts on the Exeter Circuit. He afterwards sat as an additional Judge at Bow, and he was transferred to Brentford in 1931.

MR. R. P. GLASGOW.

Mr. Richard Pike Glasgow, barrister-at-law, of Paper Buildings, Temple, died at Putney, S.W., on Sunday, 31st January, at the age of seventy-two. Mr. Glasgow was called to the Bar by the Middle Temple in 1891, and went the North Eastern Circuit.

MR. E. N. DAVENPORT.

Mr. Ernest Newton Davenport, solicitor, a partner in the firm of Messrs. Johnsons, Davenport & Kerr, of Stockport, died on Thursday, 28th January, at the age of sixty-seven. Mr. Davenport served his articles with the late Mr. C. J. Johnson, and was admitted a solicitor in 1894.

MR. H. M. INGLEDEW.

Mr. Hugh Murray Ingledew, solicitor, a partner in the firm of Messrs. Ingledew & Sons, of Cardiff, died on Monday, 1st February, at the age of seventy-one. Mr. Ingledew was educated at Merton College, Oxford, and was admitted a solicitor in 1890. He was a member of the Court of Governors of the University College, Cardiff. He played Rugby football for Wales in 1890 and 1891.

MR. S. P. POPE.

Mr. Sydney Philip Pope, solicitor, of Exeter, died recently at Exmouth at the age of seventy-seven. Mr. Pope was admitted a solicitor in 1882, and entered into partnership with his brother, Mr. John Pope, as Messrs. J. & S. P. Pope. He was President of the Devon and Exeter Law Society at its centenary, nearly thirty years ago, and he had been invited to become President again this year when the Annual Provincial Meeting of The Law Society will be held at Exeter.

To-day and Yesterday.

LEGAL CALENDAR.

1 FEBRUARY.—On the 1st February, 1927, John Donald Merrett stood in the dock at Edinburgh on a double charge of the murder of his mother and of uttering several forged cheques by means of which he had drawn over £400 out of her banking account. He was only eighteen years old. The prosecution, relying on circumstances of very grave suspicion, alleged that he had shot her in the head while she was sitting writing letters, but, after a trial lasting seven days, he was found guilty of the lesser charge, the jury returning a verdict of not proven with regard to the charge of murder. He was sentenced to twelve months' imprisonment.

2 FEBRUARY.—On the 2nd February, 1733, Mr. Justice Price died at the age of seventy-eight. He had been a judge for over thirty years, and by all accounts a very good one, courageous enough even to oppose the King's wishes, and exceedingly painstaking. He it was in whose praise were penned the verses beginning:

"When Price revived the crowded suitors' sight,
The Hall of Rufus was the seat of Right.
In all her arts was Fallacy beguil'd,
The orphan gladden'd and the widow smil'd."

3 FEBRUARY.—On the 3rd February, 1807, we are told "as the Lord Chancellor [Lord Erskine] was passing through Holborn on foot, he observed a number of men and boys hunting and beating on the head a little dog with sticks, under the idea of his being mad. The Lord Chancellor, with great humanity, observing not the least symptom of madness, rushed into the crowd, seized the poor animal from the hands of its destroyers and carried it some distance, till he met a boy whom he hired to carry it home with him to his lordship's house." There it was looked after.

4 FEBRUARY.—Geoffrey, Bishop of Coutance, who died on the 4th February, 1093, was one of those strange mixtures of soldier, statesman, cleric and judge who nursed our law in its infancy, sometimes with no very gentle hand. As judge, one of his most notable functions was presiding over the famous lawsuit of *Lanfranc* v. *Odo* in 1076, in which the great Archbishop sought to assert a claim to certain territorial rights against the Conqueror's notorious episcopal brother. The case was tried in the Shiremote of Kent, and the hearing, which lasted for three days, took place on Penenden Heath,, above Maidstone. It eventually terminated in favour of Lanfranc.

5 FEBRUARY.—It must have been the fact that he was in liquor when he killed his wife that caused any difficulty in the case of Bartholemew Quailn, a labourer from the Isle of Ely. On coming out of a public-house where they had been drinking together, they quarrelled, and he started kicking her. Amongst other facts, the jury found "that from the first kick till the time she received the last kick was half an hour." She had died twenty minutes after, and the man had expressed great sorrow. On the 5th February, 1791, the King's Bench judges unanimously declared him guilty of murder, and he was hanged.

6 FEBRUARY.—The style of police court cases does not alter much with the passage of time. Take, for instance, this one of the 6th February, 1762. "An old man standing at the fireside of the 3 per cent. office of the Bank, was observed to pick up the coals and put them in his pocket, and afterwards went to the books and received his dividend upon £600 stock. He was carried before a magistrate, where the coals were taken out of his pocket, but by reason of his age and his extreme penitence, he was released."

7 February.—Thomas Burnet, youngest son of Gilbert Burnet, Bishop of Salisbury, was called to the Bar on the 7th February, 1729.

The Week's Personality.

When Thomas Burnet was called to the Bar by the Middle Temple, he was thirty-five years old, and had been a member for twenty years. Meanwhile, although he had a bishop for his father and a Scots judge for his grandfather, he had been leading the existence of an all too bright young man, enlivening with fashionably dissolute amusements a life which was given to brilliant dabbling in politics and journalism. One of his pamphlets so enraged the Tory Government that he gained personal experience of prison from the inside. But gradually his mind began to take another turn. One day, his father, seeing him grave and meditative, asked the subject of his thoughts. "A greater work than your Lordship's 'History of the Reformation'," was the reply. "My own reformation." But the change was slow. Even after the Whigs coming into power had recognised his services with the post of consul at Lisbon, he was still irresponsible enough to quarrel with the British Ambassador there, on whom he played a practical joke by appearing at a grand fête in a plain suit, but with lackeys in liveries copied exactly from an elaborate suit which he knew his enemy was to wear. All this seems a very strange prelude to a successful judicial career, yet in 1741, he was appointed to the Common Pleas and made an excellent judge.

Judicial Perils in Manchester.

It is not surprising that after His Honour Judge Leigh received anonymously the crudely written threat: "You will not be alive at the end of the month," that detectives were placed on guard at various points in Manchester County Court, for it was here that a person against whom His Honour Judge Parry had given judgment pulled out a revolver and fired several shots, wounding him severely in the head. It was only the fact that he had turned a second before to answer an application by a member of the Bar that saved his life. For some time after, he suffered severely from neurasthenia. The experience he once used with considerable effect in a discussion with a medical friend who frequently gave evidence for insurance companies, resisting claims in respect of injuries sustained in accidents. He had little patience with neurasthenia, and observed to the judge: "I really believe you think you could teach me something about a subject which has been my life study." "I could teach you all about it," was the reply. "How, pray?" "I should empty a revolver into the back of your head when you were not expecting it. If you got well again, you would know all about neurasthenia." It is, by the way, reassuring to know that, though January is out, Judge Leigh is still alive and well.

Untruths, Relevant and Irrelevant.

In a recent divorce case, the President, after observing that the wife and the co-respondent were "a pair of shameless liars," added: "They seemed to go out of their way to deny things they need not have denied, merely for the sake of denying them." That sentence recalls a curious definition of permissible perjury once laid down by the eccentric Judge Adams, who exercised his functions in Limerick in the last years of the nineteenth century. To one mendacious witness he said: "Look here, sir, tell me no more unnecessary lies. Such lies as your attorney advises you are necessary for the presentation of your fraudulent case I will listen to, though I shall decide against you whatever you swear, but if you tell me another unnecessary lie, I'll put you in the dock." As a warning to wantonly untruthful witnesses, the *dictum* is as sound as it is picturesque, and, because of that, attorneys must forgive the learned judge his all too fanciful conception of the nature and function of advice on evidence.

Notes of Cases.

Judicial Committee of the Privy Council.

Attorney-General for British Columbia *v.* Attorney-General for Canada and Others.

Lord Atkin, Lord Thankerton, Lord Macmillan, Lord Wright and Sir Sidney Rowlatt. 28th January, 1937.

Canada—Constitutional Law—Bankruptcy Law—Legislation for Assistance of Farmer Debtors—Provision for Schemes of Arrangement, etc.—Validity—British North America Act, 1867 (30 & 31 Vict. c. 3), s. 91.

Appeal, by special leave, by the States of British Columbia and Ontario, from a decision of the Supreme Court of Canada dated the 17th June, 1936.

The following question was referred to the Supreme Court by order of the Governor-General in Council: "Is the Farmers' Creditors Arrangement Act, 1934, as amended by the Farmers' Creditors Arrangement Act Amendment Act, 1935, or any of the provisions thereof, and in what particular or particulars, or to what extent, *ultra vires* the Parliament of Canada?" By that Act, a procedure was established which enabled farmers to make proposals to their creditors for compositions, extensions of time, or schemes of arrangement, which proposals, if agreed to, were submitted to the court for approval. Failure on the part of the creditors to agree was followed by a reference to a Board of Review to formulate a proposal. The Chief Justice, Rinfret, Davis, Crocket and Kerwin, JJ., Cannon, J., dissenting, held that the Act was *intra vires*, the enactment being made a part of the general system for the administration of the assets of bankrupts and insolvents established by the Bankruptcy Act and so coming within the enumerated powers conferred on the Federal Parliament by the British North America Act.

Lord Thankerton, delivering the judgment of the Board, said that the appellant had submitted that the fundamental characteristic of legislation in relation to bankruptcy and insolvency was that it was conceived in the interests of the creditors as a class and provided for distribution of the debtor's assets among them, and he maintained that the Act here in question was not only lacking in such a characteristic, but was inconsistent therewith, and he gave various reasons, including, *inter alia*: (*a*) That the Act was mainly designed to keep the debtor farmer on the land at the expense of his creditors; and (*b*) that the Act had no general relation to bankruptcy and insolvency, as it referred to farmers only and might refer to certain provinces only. The long title of the Act of 1934 was "An Act to facilitate compromises and arrangements between farmers and their creditors." Their lordships were unable to hold that the statutory conditions of insolvency which enabled a creditor or the debtor to invoke the aid of the bankruptcy laws, or the classes to which those laws applied, were intended to be stereotyped under head 21 ("Bankruptcy and Insolvency") of s. 91 of the British North America Act so as to confine the jurisdiction of the Parliament of Canada to the legislative provisions then existing as regarded those matters. Further, it could not be maintained that legislative provision as to compositions, by which bankruptcy was avoided, but which assumed insolvency, was not properly within the sphere of bankruptcy legislation: *In re Companies' Creditors Arrangement Act* [1934] S.C.R. 659. It would be seen from the relevant sections that the Act here in question related only to a farmer who was unable to meet his liabilities as they became due, and enabled him to make a proposal for a composition, extension of time or scheme of arrangement either before or after an assignment had been made, for which a precedent existed in the Canadian Bankruptcy Act, 1919. Their lordships were of opinion that those provisions fell within head 21 of s. 91 of the British North America Act, 1867. The appellant further argued that, under s. 7 of the Act challenged, the secured creditor might

be deprived of what was his property. Their lordships were clearly of opinion that s. 7 did not enable any creditor to be deprived of his security, but did enable the proposal for composition to provide for the reduction of the debt itself or an extension of time for its payment, which was a familiar feature of compositions. Their lordships were unable to accept the contention that the Act was not genuine legislation relating to bankruptcy and insolvency. Accordingly, the appeal failed.

COUNSEL: *J. W. de B. Farris*, K.C., and *Wilfrid Barton*, for the Attorney-General for British Columbia; *R. S. Robertson*, K.C., *L. S. St. Laurent*, K.C., *C. P. Plaxton*, K.C., *Peter Wright* and *R. St. Laurent*, for the Attorney-General for Canada; and *I. A. Humphries*, K.C., for the Attorney-General for Ontario.

SOLICITORS: *Gard, Lyell & Co.; Charles Russell & Co.; Blake & Redden.*

[Reported by R. C. CALBURN, Esq. Barrister-at-Law.]

Attorney-General for Canada *v.* Attorney-General for Ontario and Others.

Lord Atkin, Lord Thankerton, Lord Macmillan, Lord Wright and Sir Sidney Rowlatt. 28th January, 1937.

CANADA—CONSTITUTIONAL LAW—TREATY OF VERSAILLES—LABOUR CONVENTIONS—ASSENT TO BY DOMINION GOVERNMENT—SUBSEQUENT EMBODIMENT OF IN STATUTES—VALIDITY—BRITISH NORTH AMERICA ACT, 1867 (30 & 31 Vict. c. 3), ss. 91, 92, 132.

Appeal, by special leave, from a decision of the Supreme Court of Canada, dated the 17th June, 1936.

The following questions were referred to the Supreme Court by order of the Governor-General in Council dated the 5th November, 1935: (1) Are the Weekly Rest in Industrial Undertakings Act, 1935; (2) the Minimum Wages Act, 1935, and (3) the Limitation of Hours of Work Act, 1935, or any of the provisions thereof, and in what particular or particulars, or to what extent, *ultra vires* of the Parliament of Canada? The Chief Justice of Canada, Davis and Kerwin, JJ., were of opinion that (except as to s. 6 of the Minimum Wages Act) the statutes were *intra vires;* Rinfret, Cannon and Crocket, JJ., held that they were *ultra vires.* The statutes in question were passed in accordance with conventions adopted by the International Labour Organisation of the League of Nations in accordance with the Labour Part of the Treaty of Versailles of the 28th June, 1919. It was argued for the Dominion that the legislation could be justified either (1) under s. 132 of the British North America Act, 1867, as being legislation "necessary or proper for performing the obligations of Canada or any province thereof, as part of the British Empire, towards foreign countries, arising under treaties between the Empire and such foreign countries"; or (2) under the general powers, sometimes called the residuary powers, given by s. 91 to the Dominion Parliament to make laws for the peace, order, and good government of Canada in relation to all matters not coming within the classes of subjects by this Act assigned exclusively to the Legislatures of the Provinces. The Provinces contended—As to (1): (*a*) That the obligations, if any, of Canada under the labour conventions did not arise under a treaty or treaties made between the Empire and foreign countries and that therefore s. 132 did not apply. (*b*) That the Canadian Government had no executive authority to make any such treaty as was alleged. (*c*) That the obligations said to have been incurred and the legislative powers sought to be exercised by the Dominion were not incurred and exercised in accordance with the Treaty of Versailles. As to (2), they contended that, if the Dominion had to rely only on the powers given by s. 91, the legislation was invalid, for it related to matters which came within the classes of subjects exclusively assigned to the Legislatures of the Provinces—namely, property and civil rights in the Province.

LORD ATKIN, in delivering the judgment of the Board, referred to the Treaty of Versailles, Pt. XIII, entitled "Labour," and to the procedure prescribed by it for bringing into existence labour conventions, and said that it was essential in dealing with the Provinces' contentions to keep in mind the distinction between (1) the formation, (2) the performance, of the obligations constituted by a treaty, using that word as comprising any agreement between two or more sovereign States. As their lordships had come to the conclusion that the reference could be decided on the question of legislative competence alone, in accordance with their usual practice in constitutional matters, they refrained from expressing any opinion on the questions raised by the contentions 1 (*b*) and (*c*). So far as the Dominion sought to apply s. 132 to the conventions when ratified, the answer was plain. The obligations were not obligations of Canada as part of the British Empire, but of Canada by virtue of her new status as an international person, and did not arise under a treaty between the British Empire and foreign countries. That was clearly established by *In re Regulation and Control of Radio Communication in Canada* [1932] A.C. 304, and their lordships did not think that the proposition admitted of any doubt. If, therefore, s. 132 was out of the way, the validity of the legislation could only depend on ss. 91 and 92. It had to be admitted that normally that legislation came within the classes of subjects by s. 92 assigned exclusively to the Legislatures of the Provinces—namely, property and civil rights in the Province. How, then, could the legislation be within the legislative powers given by s. 91 to the Dominion Parliament? The opinion of the Chief Justice was that the judgments of the Judicial Committee in *In re Regulation and Control of Aeronautics in Canada* [1932] A.C. 54, and the *Radio Case, supra*, constrained them to hold that jurisdiction to legislate for the purpose of performing the obligation of a treaty resided exclusively in the Parliament of Canada. Their lordships were satisfied that neither case afforded a warrant for holding that legislation to perform a Canadian treaty was exclusively within the Dominion legislative power. The distribution of legislative powers between the Dominion and the Provinces was probably the most essential condition in the inter-Provincial compact to which the British North America Act gave effect. It would be remarkable that, while the Dominion could not initiate legislation however desirable which affected civil rights in the Provinces, yet its Government, not responsible to the Provinces or controlled by Provincial Parliaments, need only agree with a foreign country to enact such legislation. It followed from what had been said that no further legislative competence was obtained by the Dominion from its accession to international status, and the consequent increase in the scope of its executive functions. The Dominion could not, merely by making promises to foreign countries, clothe itself with legislative authority inconsistent with the Constitution which gave it birth. It must not be thought that the result of the present decision was that Canada was incompetent to legislate in performance of treaty obligations. In totality of legislative powers, Dominion and Provincial together, she was fully equipped. But the legislative powers remained distributed. Their lordships were of opinion that the answer to the three questions should be that the Act in each case was *ultra vires* of the Parliament of Canada, and they would humbly advise His Majesty accordingly.

COUNSEL: *R. S. Robertson*, K.C., *L. S. St. Laurent*, K.C., *C. P. Plaxton*, K.C., *Peter Wright* and *R. St. Laurent*, for the Attorney-General for Canada; *the Attorney-General for Ontario* (A. W. Roebuck, K.C.) and *I. A. Humphries*, K.C., for the Attorney-General for Ontario; *the Attorney-General for New Brunswick* (John B. McNair, K.C.) and *Frank Gahan*, for the Attorney-General for New Brunswick; and *J. W. de B. Farris*, K.C., and *Wilfrid Barton*, for the Attorney-General for British Columbia.

SOLICITORS: *Charles Russell & Co.; Blake & Redden; Gard, Lyell & Co.*

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

Court of Appeal.

In re Bulmer; *Ex parte* Greaves *v.* Commissioners of Inland Revenue.

Lord Wright, M.R., Romer and Greene, L.JJ. 15th January, 1937.

BANKRUPTCY—COMMITTEE OF INSPECTION—COMPANY A MEMBER—ACTED THROUGH CHAIRMAN OF BOARD—SHARE HELD BY BANK AS SECURITY SOLD TO HIM—RIGHT OF TRUSTEE IN BANKRUPTCY TO RECOVER THEM FOR BENEFIT OF ESTATE.

Appeal from Chancery Division (80 SOL. J. 994).

A bankrupt at the date of the receiving order was entitled to 16,750 preference shares of 10s. each, and 521,144 ordinary shares of 1s. each, in a private company which, together with certain policies of insurance, were pledged to a bank as security for a sum of £56,000, and stood in the name of Branch Nominees Ltd. as nominees of the bank. The bank sold 12,500 of the preference shares and 150,000 of the ordinary shares in January, 1934, to one Greaves, the chairman of the board of Smith, Bulmer & Co. Ltd., a company who were large creditors of the bankrupt. He subsequently re-sold part of the shares. Early in the bankruptcy the company had been appointed a member of a committee of inspection, and throughout had acted through Greaves who held its general proxy. In a claim to recover for the benefit of the bankrupt's estate (*a*) such shares as Greaves still retained, and (*b*) the proceeds of sale of such shares as he had sold, the court ordered him to transfer to the trustee in bankruptcy the shares he retained and to account for the proceeds of the shares sold, receiving back the price he had paid to the bank.

LORD WRIGHT, M.R., dismissing the appeal of Greaves, said that it was not necessary to consider whether it was possible to appoint a limited company a member of a committee of inspection under s. 20 of the Bankruptcy Act, 1914, but he had the gravest doubts whether it was possible. The company itself could not act on the committee, and it had appointed Greaves as its proxy and general agent to act for it. As between the bank and Greaves no question arose. Further, the matter must be dealt with on the footing that Greaves at the date of the purchase was innocent of knowledge as to the ownership of the shares. He was under the same duties and obligations as if he had himself been a member of the committee of inspection. As such he came within the rule stated by "Lewin on Trusts" (13th ed., at p. 1108), and the property belonging to the insolvent estate was an area denied to him for the purposes of trafficking or purchasing. Members of a committee of inspection were in a fiduciary position (see *In re Geiger* [1915] 1 K.B. 439, at p. 447). It had been argued that the court would not go beyond the express definition and limitation of duties and liabilities in the statute and the statutory rules. But rr. 347 and 348 of the Bankruptcy Rules, 1915, were not intended to be exhaustive. Greaves had been properly held liable to account.

ROMER and GREENE, L.JJ., agreed.

COUNSEL: *Roxburgh*, K.C., and *Morle*; *Sir Gerald Hurst*, K.C., *J. Stamp* and *G. Upjohn*.

SOLICITORS: *Sharpe, Pritchard & Co.*, agents for *Greaves & Greaves*, of Bradford; *Helliwell & Co.*, agents for *J. R. Farrar*, of Halifax.

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

Reed *v.* Cattermole (Inspector of Taxes).

Lord Wright, M.R., Romer and Greene, L.JJ. 28th and 29th January and 1st February, 1937.

REVENUE — INCOME TAX — BENEFICIAL OCCUPATION — MINISTER REQUIRED TO OCCUPY HOUSE PROVIDED BY CHURCH—RATES AND SCHEDULE A TAX PAID FOR HIM—WHETHER AMOUNT SO PAID PART OF EMOLUMENTS LIABLE TO TAX UNDER SCHED. E—INCOME TAX ACT, 1918 (8 & 9 Geo. 5, c. 40), Sched. E.

Appeal from a decision of Lawrence, J. (80 SOL. J. 427).

The respondent was a Wesleyan Methodist minister, on the circuit of Redhill. The appointment required that he should live in the manse, although it was too large for his needs. He was allowed neither to sub-let nor to make any profits out of his occupation of the manse. The circuit bore the cost of furnishing and also the Sched. A tax and the local and water rates. The minister contended that his occupation was not beneficial but the Inspector of Taxes, supporting an assessment to income tax made on him under Sched. E, contended (1) that the fact that the minister was assessed to Sched. A tax and was not able to pass on the burden by deduction against any other person was conclusive; (2) that he enjoyed beneficial occupation; (3) that the tax and rates, having been paid for him, formed part of the emoluments of his office. Lawrence, J., held that the occupation was not beneficial and that the minister was not assessable under Sched. E.

LORD WRIGHT, M.R., dismissing the Crown's appeal, said that the essence of the matter was that the respondent used the manse as a dwelling-house for the purposes of his work and, therefore, what was in a sense a benefit to him was subsidiary and ancillary in that he lived there, not for his own convenience but for the purposes of the Church as part of the obligation he owed it, as part of his service and under the compulsory requirement of the Church, whether the manse was suitable to him or not, so that he could perform his duties. He was not, therefore, the occupier for the relevant purposes as contended by the Crown.

ROMER and GREENE, L.JJ., agreed.

COUNSEL: *The Attorney-General* (Sir Donald Somervell, K.C.), and *R. Hills*; *C. King*.

SOLICITORS: *Solicitor of Inland Revenue*; *Butt & Bowyer*.

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

High Court—Chancery Division.

Price *v.* Representative Body of the Church in Wales.

Luxmoore, J. 18th January, 1937.

ECCLESIASTICAL LAW—WELSH CHURCH—MINISTER'S STIPEND—CHANGE FROM ONE LIVING TO ANOTHER—EMOLUMENTS OF LIVING HELD AT DISESTABLISHMENT—RIGHT TO RETAIN—WELSH CHURCH ACT, 1914 (4 & 5 Geo. 5, c. 91), s. 18.

At the time of the passing of the Welsh Church Act, 1914, the plaintiff held the office of rector of Coity by freehold tenure. Under s. 18 (*e*) he became entitled, "subject to any arrangements which may be made between him and the representative body" of the Church in Wales, so long as he continued to hold an ecclesiastical office in the Church, to receive an annuity of £528 13s. 6d. in lieu of the tithe rent-charge previously paid to him. In 1933 he became vicar of Penmark. Under the will of a testator who died in 1917, £6,000 had been left on trust for investment and payment of the income in perpetuity to the incumbent of that parish, in addition to the previous stipend of £50. A dispute arose between the plaintiff and the defendants. The defendants contended that on taking up a new office in the Church the plaintiff was entitled to receive as stipend either the annuity secured to him under the Act or the stipend attached to the new office, whichever should be the greater, and that the income of the trust fund under the will should be deemed to form part of the living. (In the present case the annuity was the greater.) Accordingly, they claimed to be entitled to deduct from his annuity an amount equal to the sum payable to him as vicar under the trusts of the will. The plaintiff sought a declaration that they were not entitled to make the deduction.

LUXMOORE, J., in giving judgment, considered ss. 3, 4, 7, 8, 13, 14, 15 and 18 of the Act, and said that the plaintiff's

rights must be sought under s. 18. No part of ss. 14 or 15 could apply to this annuity. On the true construction of the Act, as amended by the Welsh Church (Temporalities) Act, 1919, apart from any question whether there was an arrangement between the plaintiff and the defendants, and apart from any question whether there were any regulations affecting the plaintiff's rights, he was entitled to the annuity so long as he held an ecclesiastical office in the Church in Wales. His lordship then considered the evidence on the question whether there was any arrangement or whether there were any regulations affecting the plaintiff's rights, and held that there were not, and said that the plaintiff was entitled to the declaration he sought. His lordship added that whether or not the plaintiff had a right to the stipend of £50 a year, no claim was made to it, and it would not be mentioned in the declaration.

COUNSEL: *Sir Richard Stafford Cripps*, K.C., *Roland Rees* and *Slack*; *Simonds*, K.C., *Stable*, K.C., and *F. Errington*.

SOLICITORS: *Gibson & Weldon*, agents for *Northcott Howell & Co.*, of Cardiff; *Deacon & Co.*, agents for *Barker, Morris & Owen*, of Carmarthen.

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

Hurt *v.* Bowmer.

Bennett, J. 19th, 20th, 21st and 22nd January, 1937.

EASEMENT—GRANT OF RIGHT OF WAY—"AS AT PRESENT ENJOYED"—EXTENT.

In 1930 there was conveyed to a purchaser a field of which he had previously been in occupation as a tenant. As a means of access to it there was also granted to him a right of way over a drive over part of the vendor's land, the right being expressed to be "as at present enjoyed." At that time the field had been mainly used for agricultural purposes, but also to a small extent as a camping ground. In 1934 and 1935 the number of persons using the right of way as an approach for camping purposes considerably increased. The vendor's successors in title now sought a declaration that the purchaser was not entitled to use any part of the drive as a means of access to the field for use as a camping ground or otherwise so as to increase substantially the burden of the easement.

BENNETT, J., in giving judgment, said that the question was, to what extent the general right was restricted by the use in the grant of the words "as at present enjoyed," and whether they meant "as at present used." The grantor had not made it clear that he meant to limit the defendant to a user for agricultural purposes. The words in the circumstances had no reference to the purposes for which the defendant was using the field. He was not tied by any covenant restricting its user. The words referred to the quality of the user which he enjoyed, i.e., on foot, with horses and with vehicular traffic. That was what was meant by enjoyment in the terms of the grant. The plaintiff could not complain because the quantity and not the quality of the user was increased. The present quality of the user did not differ from the former quality. The plaintiff's claim that the defendant was exceeding the rights of way granted to him failed.

COUNSEL: *Cleveland-Stevens*, K.C., and *C. R. Romer*; *G. Upjohn*.

SOLICITORS: *Taylor, Jelf & Co.*, agents for *Randolph Eddowes & Co.*, of Derby; *Gibson & Weldon*, agents for *Percy R. Pym*, of Belper.

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

Lord Hewart (the Lord Chief Justice), Sir Austen Chamberlain and Sir Donald Somervell (the Attorney-General), were the principal guests at the golden jubilee dinner of the Birmingham Jewellers' and Silversmiths' Association last Saturday.

High Court—King's Bench Division.

Master, Warden, etc., of the Carpentry of the City of London *v.* The British Mutual Banking Co. Ltd.

Branson, J. 15th December, 1936.

NEGLIGENCE—CHEQUES MISAPPROPRIATED—BANK NEGLIGENT—LIABILITY TO DRAWER OF CHEQUES—STAMP ACT, 1853 (16 & 17 Vict. c. 59), s. 19—BILLS OF EXCHANGE ACT, 1882 (45 & 46 Vict. c. 61), ss. 60, 82.

Action for damages for conversion by alleged negligence of certain cheques and their proceeds.

The plaintiffs kept accounts with the defendant bank, one of which related to a home which the plaintiffs conducted as trustees for the founder. From 1920 the plaintiffs employed a clerk, who was secretary of the committee which looked after the home. The plaintiffs alleged that, between 1920 and 1935, the clerk began a series of frauds by means of which he misappropriated or stole cheques belonging to the plaintiffs by handing them in for collection to the defendant bank and getting the proceeds placed to his account. All the cheques in question were properly signed by the plaintiffs' proper officers. In certain cases, the clerk forged an indorsement by the payee; in others he went to the bank with a person whom he represented to be the payee, and whom he caused to forge the payee's signature; in others, again, he procured cheques in favour of fictitious persons, himself placing the indorsements on the cheques. In every case, the clerk, who had an account of his own at the bank, paid the cheque in with a paying-in slip, asking the bank to credit his account with the amounts of the cheques.

BRANSON, J., said that he thought it clear that the plaintiffs' admitted negligence had nothing to do with the case, and he referred to the observations of Lord Wright in *Lloyds Bank Ltd.* v. *E. B. Savory & Co.* [1933] A.C. 201. The plaintiffs' claim was founded on the hypothesis that the defendants, by what they had done, had converted the cheques and their proceeds. The defendants contended that the payees were fictitious, so that the cheques should be treated as payable to bearer; and also that they paid the cheques in good faith and in the ordinary course of business, and that they purported to be indorsed by the persons in whose favour they were drawn. They relied on s. 60 of the Bills of Exchange Act, 1882, and s. 19 of the Stamp Act, 1853, and alternatively on s. 82 of the Act of 1882, alleging that the cheques were crossed, and that they received payment of them for a customer in good faith and without negligence. He (his lordship) thought, as a matter of fact, that the bank acted with negligence, and their contention on s. 82 accordingly failed, as the absence of negligence as well as the presence of good faith had to be shown by the bank. It was argued for the plaintiffs that the Stamp Act was rendered inapplicable to the case by the insertion of s. 60 in the Act of 1882, and also by the terms of s. 24. It was impossible for him (his lordship) as a court of first instance to hold that that effect had been produced on s. 19 by anything in the Act of 1882. Section 19 had been applied to a case of cheques in *Bissell and Co.* v. *Fox Brothers & Co.* (1885), 53 L.T. (N.S.) 193, and had been dealt with and commented on by Lord Lindley in *Capital & Counties Bank, Ltd.* v. *Gordon* [1903] A.C. 240, and both the Court of Appeal and the House of Lords had treated s. 19 as still operative. It had been argued that s. 60 should in any case be treated as limiting s. 19, because s. 60 spoke of payment of the bill in good faith and in the ordinary course of business, whereas s. 19 contained no such qualifications. That was, however, in any case immaterial, because "in the ordinary course of business" in s. 60 could not mean the same as "without negligence" in s. 82. It would be improper to say that, when negligence was proved, then, because negligence was not in the ordinary course of business, the transactions were not carried through in the

ordinary course of business. The *Bissell & Co. Case, supra*, applied, and the defendants were entitled to the protection of s. 19 in spite of their negligence. With regard to the crossing of the cheques, it was contended that the defendants were in any case made liable by s. 79 (2) of the Act of 1882, as the cheques were crossed, and that, if the defendant bank could not be divided into two capacities, so as to make them both the paying and the receiving bank, they were in the position of having paid a crossed cheque otherwise than to a bank. The answer to that contention was in *Gordon* v. *London City & Midland Bank, Ltd.* [1902] 1 K.B. 242, where, however, different branches of the bank had been concerned in dealing with some of the cheques. The observations of Sir Richard Henn Collins, M.R., at pp. 274 and 275, applied equally to the present case. The defendants were accordingly, in his (his lordship's) opinion, entitled to the protection of s. 60 of the Act of 1882 and of s. 19 of the Act of 1853, and the action must be dismissed.

COUNSEL: *F. P. M. Schiller*, K.C., and *J. Wylie*, for the plaintiffs; *A. T. Miller*, K.C., and *Valentine Holmes*, for the defendants.

SOLICITORS: *Sir John J. Stavridi; White & Leonard & Nicholls & Co.*

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

[For Table of Cases previously reported in current volume see page xix of Advertisements.]

Correspondence.

[The views expressed by our correspondents are not necessarily those of THE SOLICITORS' JOURNAL.*]*

The New County Court Rules.

Sir,—The more acquaintance one has with the new County Court Rules the more one wonders at the way in which this already troublesome and unremunerative work has been made even more inconvenient than before.

In the old days where an error was made in the form of summons it was possible by means of an affidavit to obtain the amendment of the summons at the cost of 2s. 6d. and the time spent in swearing the fresh affidavit. Under Ord. XV of the new Rules, however, instead of an affidavit it is necessary for a personal application to be made to the Registrar, which, in certain courts, means an application in open court. For this a præcipe has to be filed and, presumably, one has to pay the usual application fee of 5s., whilst the long-suffering solicitor has to take his turn in a queue and possibly waste several hours time in correcting a clerical error which, previously, was satisfactorily dealt with as set out above.

Complaints are being made as to the excessive amount of business already in the county courts and this type of pettifogging rule does not assist matters.

SOLOMON, STADDON & BARNES.

Finsbury Pavement, E.C.2.
28th January.

The Home Secretary has appointed the following persons "to be a committee to advise on questions relating to the administration of the probation system and the other social services of the courts": Canon W. Godfrey Bell, Mrs. Barrow Cadbury, J.P., Mr. S. W. Harris, C.B., C.V.O., Mr. E. J. Hayward, O.B.E., Mr. H. E. Norman, Mr. Cecil Oakes, Mr. Leo Page, J.P., Mr. Walter Parsons, J.P., Mr. A. Paterson, M.C., Mr. B. J. Reynolds, Lord Roche, Sir E. Marlay Samson, K.B.E., K.C., Mr. J. W. Smith, Captain E. H. Tuckwell, J.P., Mr. Angus Watson, J.P., Lieutenant-Colonel A. C. C. Willway, and Mrs. Wintringham, J.P. Mr. S. W. Harris is to be chairman and Mr. J. H. Craine, of the Home Office, secretary of the committee, whose appointment is for three years from 1st February.

The Law Society.

SPECIAL GENERAL MEETING.

The President, Mr. H. A. DOWSON, took the chair at the Special General Meeting held at the Society's Hall on the 29th January. He said that it was customary at this meeting to give the members some account of matters of professional interest which had occupied the Council since the Provincial Meeting in the autumn. He was happy to say that the membership of the Society continued gradually to increase. It was a matter of very great encouragement, as each 1st of January came round, to find that the number of resignations was almost negligible. Sometimes solicitors who retired from the active practice of their profession felt that they ought to retire from The Law Society, but when it was pointed out to them that there was no need for them to do so they gladly continued their membership as a means of meeting their friends and keeping in touch with professional interests.

This year he had been eager to see the effect of the rules in respect of accounting and practice; their effect had been to increase rather than to decrease the membership. When he had first joined the Council in 1918 the membership had been much smaller, and the Council had been inclined to hesitate to interfere with conduct which fell short of actual misbehaviour if the offender were not a member of the Society. Nowadays, however, the Council felt that it did in fact represent the profession as a whole and that any request from it to a solicitor had behind it the wishes and power of the entire profession.

The rules in respect of accounting had come into force on the 1st January, 1935, and required that solicitors should so keep books and banking accounts as to separate clearly their clients' moneys from their own. Although the rules might involve a little extra trouble, it seemed to Mr. Dowson that they were of the utmost advantage. They were useful in connection with complaints, such as were received from time to time by the Council, that moneys had not been accounted for, or that there had been serious delay in obtaining information which could have been provided much more quickly if the books had been in order. In the absence of any power to make enquiry it would have been difficult to follow up such complaints. The rules had been of great assistance in several cases in enabling the Council to get people off the wrong track and on to the right one. There had been some difficulties at the outset in compelling the production of accounts, but recently this matter had been expedited. The sentence of suspension in a recent case had given support to this procedure. The rules governing practice had come into force on the 1st October, 1936, and had already wrought a truly remarkable change in some directions. Since that date hardly any case had been brought to the notice of the Council in which a solicitor had associated himself with a so-called legal aid society, and it had been unnecessary to invoke the rule. The rules had also dealt with touting, undercutting, profit-sharing and other matters, and had been acclaimed throughout the profession. They had produced a huge volume of correspondence and involved an immense amount of work. It was only on receipt of these letters that the Council had fully realised the extent of the mischief. The Professional Practices Committee had held thirteen meetings, and in addition a special sub-committee for dealing with questions under the rules had met fifteen times. Communications had been received from 550 members and, at a conservative estimate 1,500 questions had been dealt with up to date. Building society solicitors had come into line, and were doing their best to persuade their societies not to advertise their services in a way which would bring them in conflict with the rules. It was a source of great gratification that the many letters received showed a complete absence of desire to contest the rules, but rather a willingness to arrange matters in order to fit in with them.

SERVICE OF PROCESS.

A committee had been appointed to consider the amendment of the County Court Rules, and a scheme was in preparation. This committee, desiring to make greater use of the process servers of the court, had at first laid down that a solicitor must serve process either himself or by a servant of the court. This had led to considerable correspondence pointing out that the process servers had always done their work well and that the court bailiff, in view of his limited hours of work, could never take their place. The objections had been so numerous and so widespread that it had been thought right to draw the attention of the Lord Chancellor to them, and the committee had proved very sympathetic. The rules had been amended to allow the employment of process servers. A second point which had come up had been the venue of trial. The rules had been amended so that hire-purchase concerns could no longer sue in

a court at which the defendant was unable to attend. It was feared that such concerns might seek to defeat the purpose of the rules by suing in inferior courts, such as the City of London Court and the Palatine Court in Lancashire. The Lord Chancellor had promised to bear this matter in mind. Solicitors had feared that the new rules would make it necessary for them to attend in person in order to get judgment entered on a default summons where the defendant admitted the debt and offered to pay by instalments and the plaintiff was satisfied. Hitherto the registrar had been empowered to enter judgment in such cases without requiring appearance, and it had been ascertained that it was the intention of the committee that this practice should continue. Much gratitude was due to Sir Claud Schuster, K.C., Mr. Napier and other members of the Lord Chancellor's Department who enabled The Law Society to keep in touch with the Department and also listened attentively to its views.

An interesting event during the last six months had been a visit of the Fédération Générale des Avocats de France. In December the secretary of the Fédération had come over to present the Society with a medal as a memento of the visit.

A committee had been appointed under Sir Archibald Bodkin to consider the subject of share-pushing—perhaps partly as a result of Mr. Dew's paper on the subject at the last Provincial Meeting. Mr. Dew had given evidence, and Mr. Holmes of Liverpool would give evidence on behalf of the Society. The President appealed to all members to use the Society's Conditions of Sale as widely as possible: they had been drawn up in order to get a complete and fair contract between the parties, and their use was advantageous both to the public and the profession. He appealed also to principals to allow every facility to their clerks for joining the Territorial Forces. He also repeated the appeals of his predecessors for more help under the Poor Persons Procedure. The Provincial Law Societies were loyally supported in this way but, in spite of the addition of 126 names as a result of Sir Harry Pritchard's appeal, the London committee was only able to keep abreast of its work by making rather heavier demands on its volunteers than it wished to make. He concluded with an expression of gratitude to Sir Edmund Cook and his staff for their assistance, advice and constructive work.

Discussions at Provincial Meetings.

Mr. S. C. T. Littlewood proposed: "That the Council be asked to consider the following suggestion and report upon it at the annual general meeting in July: That a session of not less than two hours, exclusive of the President's address, should be set aside at each Provincial Meeting for the discussion of the work of The Law Society and of the Council." He said that he had attended his first Provincial Meeting last autumn, at the request of his partners, and in the hope of being able to discuss certain matters of interest. He had discovered that there was no chance whatever of discussion of those everyday matters that affected all members of the profession. He belonged to a number of societies and in all of them there was an opportunity for raising points, without any need to give notice of motion and without being strictly confined to the terms of a motion. He was sure that such a practice was good for any live society and that it would be good for The Law Society. The Provincial Meeting, in his opinion, was the best place for such discussion, because there were solicitors there from all parts of the country who had come prepared to give up two or three days for meetings connected with the Society. It was no use having a discussion at all unless a definite time were set aside for it. He had seen the difficulties that beset the President at the Provincial Meeting and how he was up against the time-table the whole time. Each paper had been supposed to be open to discussion but in every one the discussion had been cut short, and on some papers there had been not more than five minutes for discussion. Such an opportunity as he advocated would help the Council a great deal. It would hear the views of ordinary members on all sorts of subjects which it had to consider, and in a way in which it would never hear them otherwise. He was not putting forward the old idea that the Council was out of touch with the general body of the profession; he did not believe that for a moment, but a discussion of this kind would bring it still closer. Moreover, members would understand better the difficulties of the Council and have an opportunity to learn something of their fellow solicitors' difficulties. Those reasons alone should be sufficient, but there was another even more cogent one. He had often tried to persuade non-members to join the Society and had always been asked: "What is the good? We can do nothing and we get no chance to do anything or say anything." He had not believed this to be true until he had attended the meeting at Nottingham. He recognised that the reform might involve a lot of reorganisation work, and for that reason he had added to his original motion the opening sentence asking the Council to consider the matter and report.

Mr. F. E. Bishop (Portsmouth) seconded the motion and thought that it should be welcomed by all members and would do a tremendous amount of good.

Mr. C. L. Nordon was anxious not to say anything which might appear to lack due appreciation of the very hard work done by the Council. Nevertheless, many people had felt that the Council did not have sufficient opportunity of knowing all the difficulties which beset practising solicitors to-day. The work was becoming harder and harder; solicitors were expected to know by heart such things as 2,000 pages of the Annual Practice, 1,700 pages of the Statute Book, and many volumes of court forms. Such difficulties could not be discussed in a large assembly where the press was present and anything might be mis-reported. He thought a more advisable method of achieving the desirable end would be to have a monthly meeting at The Law Society's House in the evening, for private discussion.

Mr. Barry O'Brien said that he was opposed to the motion in the wording in which it was cast. There was not enough time in the total allowed for the Provincial Meeting to permit of adequate discussion. He would have felt differently if the motion had recommended an opportunity for discussion by members of the profession as a whole by which they could air their grievances; but as the wording stood, it seemed to anticipate a series of commendatory and congratulatory remarks on the work of the Council. He certainly wished that more time could be found for members to get in touch with the Council, but they always had the right to put down a motion for discussion at a meeting or, still more efficient, to prepare a paper to be read at a Provincial Meeting.

The Chairman said that the Council had no desire to hinder any discussion; discussion was a very good thing from every point of view. The Council was only too glad to hear any views at any time when they could conveniently be brought forward. He had no hesitation in saying that the Council would take into consideration Mr. Littlewood's motion and the remarks made by Mr. Nordon, and report in due course.

The motion was put to the meeting and carried.

Societies.

The Union Society of London.

A meeting of the Society was held at the Middle Temple Common Room on Wednesday, the 3rd February, at 8.15 p.m., the President (Mr. S. R. Lewis) being in the chair. Mr. Eric Moses proposed the motion "That this House approves the policy of His Majesty's Government in relation to the conflict in Spain." Mr. Carol Johnson opposed and Mr. Hurle Hobbs, Mr. Walter Stewart, Mr. Frederick, the Hon. Treasurer (Mr. Dobson), Mr. Buckland, the Vice-President (Mr. Rendle), the Hon. Secretary (Mr. Hubert Moses), Mr. Salter Nichols, and Mr. Grieves also spoke. Mr. Eric Moses replied. Upon a division the motion was lost by three votes.

Dublin Law Students' Debating Society.

A meeting of the Society was held in the King's Inns, Dublin, on 26th January, with Mr. Farrell, Barrister-at-Law, in the chair. The meeting was called to hold a legal debate, namely: "George *v.* Skivington, L.R., 5 Ex." Mr. McDermott opened for appellant Skivington, being followed by Messrs. McDevitt (auditor), Jennings and O. H. Uadhaigh. While Mr. Barron replied for the respondent George, being supported by Messrs. Mason, Peart, Heavey, McSwiney and Neville. The chairman after having lengthy arguments and citations from both sides dismissed the appeal.

A further meeting of the Society was held in King's Inns, on Thursday, 28th January, with Mr. Crockett, Barrister-at-Law, in the chair. This meeting was called to hold a general debate, namely: "The higher the education the greater the discontent." The debate was opened by Mr. McSwiney, followed by Messrs. McDermott, McQuaid, Barron and O. H. Uadhaigh, while Mr. Mathieson replied for the opposition, being supported by Messrs. Mason, McDevitt (auditor), Kirkpatrick and Jennings. The chairman after hearing wide discussion on the subject, put the motion to the house, which was equally divided. He then exercised his right, the motion being lost as a result.

Law Association.

The usual monthly meeting of the Directors was held on the 1st February, Mr. Arthur E. Clarke in the chair. The other Directors present were Mr. E. Evelyn Barron, Mr. Guy H. Cholmeley, Mr. Douglas T. Garrett, Mr. W. Alan Gillett, Mr. Ernest Goddard, Mr. Frank S. Pritchard, Mr. John Venning, Mr. William Winterbotham, and the Secretary (Mr. Andrew H. Morton). The Secretary reported the result of the annual appeal in January to be three new life members, thirty-five annual subscribers, and £2 2s. donations to the general funds. £112 was voted in relief of deserving applicants, the above new members were elected, and other general business transacted.

United Law Society.

A meeting of the United Law Society was held in the Middle Temple Common Room on Monday, 1st February, at 8 p.m. Mr. F. R. McQuown proposed the motion "That in the opinion of this House broadcasting in this country should be under the control of private enterprise." Mr. R. E. Ball opposed. Messrs. H. W. Pritchard, Owens, Rafferty, Rabagliati, Miss Colwill, Messrs. C. H. Pritchard, Lawton, Ball, Pratt, Holford and Vine Hall also spoke, and Mr. McQuown replied. The motion was put to the House and lost by four votes to nine. Attendance eighteen, including one visitor.

University of London Law Society.

The University of London Law Society held their popular "Annual" on Tuesday, 2nd February, at Gower Street, when the following members and the professional staff contributed to making the occasion a very successful evening. The motion for debate was "That in a well-organised society professional lawyers are superfluous." Proposed by Professor Hughes Parry, seconded by Mr. D. W. Logan; opposed by Mr. Gilbert, seconded by Mr. Gore. Mr. J. E. C. Woods presided. Motion lost by nine to twenty-one votes.

The Hardwicke Society.

A meeting of the Society was held on Friday, 29th January, at 8.15 p.m. in the Middle Temple Common Room, the President, Mr. J. A. Petrie, in the chair. Mr. F. N. Bucher moved: "That criminal justice is becoming too lenient." Mr. J. E. Harper opposed. There also spoke Mr. J. A. Grieves, Mr. McGregor, Mr. G. E. Llewellyn Thomas (Hon. Treasurer), Mr. S. Nissim, Mr. Willis, Prince Lieven and Mr. Newman Hall (Ex-President). The Hon. Mover, having replied, the House divided and the motion was lost by two votes.

Parliamentary News.

Progress of Bills.

House of Lords.

Agricultural Wages (Regulation) (Scotland) Bill.
Read First Time. [28th January.
Arbitration Bill.
Reported without Amendment. [3rd February.
Architects Registration Bill.
Read Second Time. [2nd February.
Ashdown Forest Bill.
Read Second Time. [3rd February.
Banbury Waterworks Bill.
Read First Time. [28th January.
Barnet District Gas and Water Bill.
Read First Time. [28th January.
Barnsley Corporation Bill.
Read Second Time. [3rd February.
Bath Corporation Bill.
Read First Time. [28th January.
Berkshire County Council Bill.
Read Second Time. [3rd February.
Burgess Hill Water Bill.
Read First Time. [28th January.
Canvey Island Urban District Council Bill.
Read Second Time. [3rd February.
City of London (Various Powers) Bill.
Read Second Time. [3rd February.
Coulsdon and Purley Urban District Council Bill.
Read Second Time. [3rd February.
Dartford Tunnel Bill.
Read Second Time. [3rd February.
East Anglesey Gas Bill.
Read First Time. [28th January.
Eastbourne Extension Bill.
Read Second Time. [3rd February.
Firearms Bill.
Read Third Time. [2nd February.
Folkestone Pier and Lift Bill.
Read First Time. [28th January.
Hastings Extension Bill.
Read First Time. [28th January.
Hertfordshire County Council (Colne Valley Sewerage, etc.) Bill.
Read Second Time. [3rd February.
Ilford Corporation Bill.
Read Second Time. [3rd February.
Kingsbridge and Salcombe Water Board Bill.
Read Second Time. [3rd February.
Liverpool United Hospital Bill.
Read First Time. [28th January.
Mansfield District Traction Bill.
Read First Time. [28th January.
Margate, Broadstairs and District Electricity Bill.
Read First Time. [28th January.
Ministry of Health Provisional Order (Evesham and Pershore Joint Hospital District) Bill.
Read First Time. [2nd February.
Ministry of Health Provisional Order (Port of Manchester) Bill.
Read First Time. [2nd February.
National Trust for Places of Historic Interest or Natural Beauty Bill.
Read First Time. [28th January.
Newcastle-under-Lyme Corporation Bill.
Read First Time. [28th January.
North Devon Water Bill.
Read First Time. [28th January.
Pontypool Gas and Water Bill.
Read First Time. [28th January.
Poole Corporation Bill.
Read First Time. [28th January.
Public Records (Scotland) Bill.
Read Second Time. [2nd February.
Rickmansworth and Uxbridge Valley Water Bill.
Read First Time. [28th January.
Saint Paul's and Saint James' Churches (Sheffield) Bill.
Read First Time. [28th January.
Sheppey Water Bill.
Read First Time. [28th January.
Shoreham Harbour Bill.
Read Second Time. [3rd February.
Taf Fechan Water Supply Bill.
Read Second Time. [3rd February.
Taunton Corporation Bill.
Read Second Time. [3rd February.
Trade Marks (Amendment) Bill.
Read Second Time. [28th January.
Unemployment Assistance (Temporary Provisions) (Amendment) Bill.
Read First Time. [2nd February.
Waltham Holy Cross Urban District Council Bill.
Read Second Time. [3rd February.
Warrington Corporation Bill.
Read Second Time. [3rd February.
Wessex Electricity Bill.
Read First Time. [28th January.
Woodhall Spa Urban District Council Bill.
Read Second Time. [3rd February.

House of Commons.

Aberystwyth Rural District Council Bill.
Read First Time. [2nd February.
Barking Corporation Bill.
Read First Time. [2nd February.
Brighton Hove and Worthing Gas Bill.
Read First Time. [2nd February.
British Shipping (Continuance of Subsidy) Bill.
Read First Time. [2nd February.
Bucks Water Bill.
Read First Time. [2nd February.
Cardiff Extension Bill.
Read First Time. [2nd February.
Consolidated Fund (No. 1) Bill.
Read Second Time. [2nd February.
Deaf Children (School Attendance) Bill.
Read Second Time. [2nd February.
Diseases of Fish Bill.
Read Second Time. [2nd February.

Dunstable Gas and Water Bill.
Read First Time. [2nd February.
East India Loans Bill.
Read Second Time. [2nd February.
Empire Settlement Bill.
Reported without Amendment. [2nd February.
Factories Bill.
Read First Time. [29th January.
Firearms Bill.
Read First Time. [3rd February.
General Cemetery Bill.
Read First Time. [2nd February.
Geneva Convention Bill.
Read Second Time. [2nd February.
Gosport Water Bill.
Read First Time. [2nd February.
Great Western Railway Bill.
Read First Time. [2nd February.
Grimsby Corporation (Grimsby and District Water, etc.) Bill.
Read First Time. [2nd February.
Harbours, Piers and Ferries (Scotland) Bill.
Read Second Time. [28th January.
Hastings Corporation General Powers Bill.
Read First Time. [2nd February.
Huddersfield Corporation Bill.
Read First Time. [2nd February.
India and Burma (Existing Laws) Bill.
Read Third Time. [28th January.
Lancashire Electric Power Bill.
Read First Time. [2nd February.
Liverpool Exchange Bill.
Read First Time. [2nd February.
London and North Eastern Railway Bill.
Read First Time. [2nd February.
London County Council (General Powers) Bill.
Read First Time. [2nd February.
London Midland and Scottish Railway Bill.
Read First Time. [2nd February.
London Passenger Transport Board Bill.
Read First Time. [2nd February.
Maternal Services (Scotland) Bill.
Read Second Time. [28th January.
Merchant Shipping Bill.
Read Second Time. [1st February.
Ministry of Health Provisional Order (Evesham and Pershore Joint Hospital District) Bill.
Read Third Time. [29th January.
Ministry of Health Provisional Order (Port of Manchester) Bill.
Read Third Time. [29th January.
Ministry of Health Provisional Order (Waltham Joint Hospital District) Bill.
Read First Time. [3rd February.
Newcastle-upon-Tyne Corporation Bill.
Read First Time. [2nd February.
Newquay and District Water Bill.
Read First Time. [2nd February.
North Metropolitan Electric Power Supply Bill.
Read First Time. [2nd February.
North Staffordshire Road Transport Board Bill.
Read First Time. [2nd February.
Public Works Loans Bill.
Read Second Time. [2nd February.
Regency Bill.
Read Second Time. [2nd February.
Rochdale Corporation Bill.
Read First Time. [2nd February.
Rotherham Corporation Bill.
Read First Time. [2nd February.
Saddleworth Urban District Council Bill.
Read First Time. [2nd February.
Sheffield Corporation Bill.
Read First Time. [2nd February.
Southampton Corporation Bill.
Read First Time. [2nd February.
Southern Railway Bill.
Read First Time. [2nd February.
Staffordshire County Council Bill.
Read First Time. [2nd February.
Staffordshire Potteries Water Board Bill.
Read First Time. [2nd February.
Torquay Corporation Bill.
Read First Time. [2nd February.
Unemployment Assistance (Temporary Provisions) (Amendment) Bill.
Read Third Time. [1st February.
Wadebridge Rural District Council Bill.
Read First Time. [2nd February.
Wandsworth and District Gas Bill.
Read First Time. [2nd February.
Watford Corporation Bill.
Read First Time. [2nd February.
West Ham Corporation Bill.
Read First Time. [2nd February.

Questions to Ministers.

RENT RESTRICTIONS ACTS.

Mr. E. SMITH asked the Minister of Health whether, on the expiration of the Rent Act in 1938, it is proposed to abolish the 40 per cent. increase in the rents of houses.

THE MINISTER OF HEALTH (Sir Kingsley Wood): The Government have not yet considered whether it is necessary to take further action in connection with the Rent Restrictions Acts.

Mr. SMITH: Will the right hon. Gentleman give sympathetic consideration to this suggestion, in view of the fact that there has been an approximate reduction of wages by 50 per cent. since this increase was put upon the rents?

Sir K. WOOD: Without accepting the statement of the hon. Member, it is obvious that the whole matter will have to be considered before 1938, when the Act expires.

Sir PERCY HARRIS: Will not a new Act have to be passed this year in order to prevent the Act lapsing next year?

Sir K. WOOD: I think it is March, 1938. [28th January.

COURTS OF SUMMARY JURISDICTION (SOCIAL SERVICES).

Mr. VIANT asked the Home Secretary whether any appointments have been made as a result of the recommendations of the Departmental Committee on the Social Services in the Courts of Summary Jurisdiction; and, if so, will he state the nature of such appointments and the districts affected.

Sir J. SIMON: I think the hon. Member has in mind appointments made by the justices. Since the issue of the report, some additional probation officers have been appointed in different parts of the country, but, except for the appointment of a principal probation officer in London, it is not possible for me to say how far these appointments were the outcome of the committee's recommendations. [28th January.

MARRIAGE LAW (SCOTLAND).

Mr. CASSELLS asked the Secretary of State for Scotland whether he is prepared, and, if so, when, to bring in legislation dealing with the findings in the Morrison Report on Irregular Marriages in Scotland.

Mr. ELLIOT: The report of the Departmental Committee appointed to inquire into the law of Scotland relating to the constitution of marriage is at present being examined. I do not expect to be able to make a statement regarding the action proposed to be taken on the Committee's recommendations for some time to come. [28th January.

LAND TAX (TITHE REDEMPTION).

Brigadier-General CLIFTON BROWN asked the Chancellor of the Exchequer whether he is aware of the increase in the future assessment of the land to Land Tax, owing to the absence of any provision in the Tithe Act, 1936, for a deduction in respect of the tithe redemption annuity substituted for tithe rentcharge which was itself subject to Land Tax; and what steps he proposes to take to prevent the imposition of this additional burden on agriculture?

Mr. CHAMBERLAIN: The Tithe Act, 1936, effected a comprehensive settlement on the basis of a self-balancing scheme as between the general body of tithe-owners on the one hand and the general body of tithe-payers on the other. In the general finance of the scheme certain deductions were made for the purpose of determining the amount of redemption stock issuable to tithe-owners, among the deductions being the estimated total amount of Land Tax previously payable by tithe-owners in respect of tithe rentcharge. The effect of these deductions was to enable a lower redemption annuity to be fixed for tithe-payers. In these circumstances I do not think it inequitable that tithe-payers, who are paying a smaller annuity because of the deduction made against tithe-owners for Land Tax, should themselves in future bear that Land Tax. [2nd February.

Rules and Orders.

THE PUBLIC HEALTH (OPHTHALMIA NEONATORUM) AMENDMENT REGULATIONS, 1937, DATED JANUARY 21, 1937, MADE BY THE MINISTER OF HEALTH [S.R. & O., 1937, No. 35. Price 1d. net.]

Legal Notes and News.

New Year Legal Honours.

VISCOUNT.

The Right Hon. HAMAR GREENWOOD, Baron, K.C., Chairman of Dorman, Long & Co. Limited. Called to the Bar by Gray's Inn in 1906. For public services.

PRIVY COUNCILLOR.

The Hon. ROBERT GORDON MENZIES, K.C., Attorney-General, Commonwealth of Australia.

KNIGHTS.

ARTHUR JOSEPH CURGENVEN, Esq., Indian Civil Service (retired), lately Puisne Judge of the High Court of Judicature at Fort St. George, Madras.

Major CYRIL FULLARD ENTWISTLE, M.C., K.C., M.P. for Bolton since October, 1931, and for South-West Hull, 1918 to 1924. Called to the Bar by the Inner Temple in 1919. For political and public services.

ROGER EVANS HALL, Esq., Colonial Legal Service, Chief Justice, Uganda Protectorate. Called to the Bar by the Inner Temple in 1908.

NORMAN KENDAL, Esq., C.B.E., Assistant Commissioner, Metropolitan Police. Called to the Bar by the Inner Temple in 1906.

KHAN BAHADUR KHWAJA MUHAMMAD NUR, C.B.E., Puisne Judge of the High Court of Judicature at Patna, Bihar.

MYA BU, Barrister-at-law, Puisne Judge of the High Court of Judicature at Rangoon, Burma.

HENRY FREDERICK OSWALD NORBURY, Esq., Chief Registrar, Principal Probate Registry, Supreme Court of Judicature. Called to the Bar by the Inner Temple in 1907.

ASOKE KUMAR ROY, Esq., Barrister-at-law, Advocate-General, Calcutta, Bengal.

RICHARD CLIFFORD TUTE, Esq., Colonial Legal Service, Chief Justice, Bahamas. Called to the Bar by the Inner Temple in 1926.

JUDGE RICHARD AUGUSTUS VAUX, President of the Mixed Court of Appeal, Egypt. Called to the Bar by Lincoln's Inn in 1896.

ORDER OF THE BATH.

C.B.

MARSHALL MILLAR CRAIG, Esq., K.C., Legal Secretary and Chief Parliamentary Draftsman, Lord Advocate's Department.

MARK FRANK LINDLEY, Esq., LL.D., Comptroller General of Patents, Designs and Trade Marks and Comptroller of the Industrial Property Department, Board of Trade. Called to the Bar by the Middle Temple in 1912.

ORDER OF ST. MICHAEL AND ST. GEORGE.

G.C.M.G.

Sir HERBERT WILLIAM MALKIN, K.C.M.G., C.B., K.C., Legal Adviser to the Foreign Office. Called to the Bar by the Inner Temple in 1907.

ROYAL VICTORIAN ORDER.

K.C.V.O.

WALTER TURNER MONCKTON, Esq., M.C., K.C. Called to the Bar by the Inner Temple in 1919.

ORDER OF THE BRITISH EMPIRE.

K.B.E.

BERNARD HUMPHREY BELL, Esq., C.B.E., Legal Secretary to the Sudan Government. Called to the Bar by Gray's Inn in 1917.

ALDERMAN JOHN HAMPDEN INSKIP. Admitted a solicitor in 1905. For political and public services in Bristol.

C.B.E.

ALLAN ERNEST MESSER, Esq., Agent and Secretary to the Chequers Trust. Admitted a solicitor in 1891.

WILLIAM HENRY TYRER, Esq., O.B.E., Town Clerk of Wigan. Admitted a solicitor in 1910.

CYRIL WOOD-HILL, Esq., Assistant Legal Adviser and Solicitor, Ministry of Agriculture and Fisheries. Called to the Bar by the Inner Temple in 1907.

O.B.E.

PAUL ARCHER, Esq., M.B.E., Principal Clerk, Manchester Branch, Office of the Public Trustee. Admitted a solicitor in 1908.

FRANCIS HARE CLAYTON, Esq., Chairman and Treasurer of the Shaftesbury Homes and "Arethusa" Training Ship. Admitted a solicitor in 1892.

THOMAS HUSBAND GILL, Esq. Admitted a solicitor in 1885. For political and public services in Plymouth.

THOMAS MAYNARD HAZLERIGG, Esq., M.C., Colonial Legal Service, Crown Solicitor, Hong-Kong. Admitted a solicitor in 1906.

STEPHEN REGINALD HOBDAY, Esq., Clerk and General Manager of the Lee Conservancy Board. Called to the Bar by Gray's Inn in 1901.

JAMES ELDON MCCOMBIE SALMON, Esq., Commissioner of Appeals, St. Lucia, Windward Islands. Called to the Bar by Gray's Inn in 1886.

M.B.E.

FREDERICK ARTHUR STRIKE, Esq., Chief Clerk, Marylebone County Court.

KAISAR-I-HIND GOLD MEDAL.

BRAJA KANTA GUHA, Esq., Indian Civil Service, District and Session Judge, Birbhum, Bengal.

Honours and Appointments.

Mr. JOHN FLOWERS, K.C., has been elected a Master of the Bench of the Inner Temple.

Mr. JOHN DUPREY SCHOOLING, LL.B., Assistant Solicitor to the Barnsley Corporation, has been appointed Legal Assistant to the Orpington Urban District Council. He was admitted a solicitor in 1934.

Mr. JOHN BELL has been appointed Town Clerk of Fleetwood, in succession to Mr. Albert Cottam, who retires in March. Mr. Bell was admitted a solicitor in 1930.

Notes.

The game "Rummy," if played with two packs of cards for money, is unlawful gaming. This ruling was given last Wednesday by Mr. Eustace Fulton, Chairman of London Sessions.

Mr. J. E. Mitchell, of Nottingham, has been elected President of the Incorporated Society of Auctioneers for Coronation year. Mr. S. C. Hart, principal of the firm of Duncan B. Gray and Partners, has been elected a Vice-President.

A Blackstone Prize of £105 (twelve of which are offered annually to students of the Middle Temple by the Masters of the Bench) has been awarded to Mr. Bertram Francis Hamilton Grimley for Real Property and Conveyancing.

The Lord Chief Justice, Lord Hewart of Bury, has been elected President of the Bar Golfing Society, in succession to the late Lord Trevethin. Mr. G. B. McClure has been elected captain for the coming season and Mr. Maxwell Turner will continue to hold the joint office of hon. secretary and treasurer. The five vacancies on the committee will be filled by Mr. Justice Langton, Mr. F. Morton, K.C., Mr. K. G. Groves, Mr. P. Lamb and Mr. P. D. Cotes-Preedy.

At the Annual General Meeting of the National Provincial Bank Limited, which was held on 28th January, at the Head Office, 15, Bishopsgate, London, it was announced that current, deposit and other accounts had increased by over £18,000,000 to the record figure of £320,898,298. The net profit of £1,770,173 was an increase of £104,735 over the previous year. The dividend was continued at 15 per cent., and after allocating £100,000 to bank premises account and £200,000—against £100,000—to pension fund, the carry forward was £970,667, an increase of £48,260.

A well attended meeting of the South Western Students' Society of the Incorporated Association of Rating & Valuation Officers was held at Plymouth on the 23rd January, Mr. J. B. Humphries, F.S.I., F.A.I., presiding. A lecture was given by Mr. W. W. Needham, F.S.I., F.R.V.A., on "Building Construction," making particular reference to faults and defects in construction. The speaker then dealt with many questions raised by members as to how construction affected rating values. Following this, many current problems relating to rating and valuation matters were discussed and, at the close, a hearty vote of thanks was accorded to Mr. Needham for his very interesting lecture.

BAR COUNCIL ELECTION, 1937.

The following twenty-nine candidates have been nominated to fill the twenty-four vacancies upon the Council. The election will take place during the week ending Saturday, 13th February. Voting papers will be sent to every barrister whose address within the United Kingdom is given in the 1936 Law List. A barrister who has not an address in the 1936 Law List may obtain a voting paper upon his written or personal application to the offices of the Council, 5, Stone Buildings, Lincoln's Inn, W.C.2: Sir Herbert Cunliffe, K.C., Mr. R. E. L. Vaughan Williams, K.C., Mr. A. T. Miller, K.C.,

Sir Gerald Hurst, K.C., Mr. A. F. Topham, K.C., Mr. J. D. Cassels, K.C., Mr. H. B. Vaisey, K.C., Mr. St. John G. Micklethwait, K.C., Mr. J. Willoughby Jardine, K.C., Mr. Noel B. Goldie, K.C., M.P., Sir Walter Monckton, K.C.V.O., K.C., Mr. J. G. Trapnell, K.C., Mr. H. St. John Field, K.C., Mr. W. Hanbury Aggs, Mr. J. W. M. Holmes, Mr. A. Andrewes Uthwatt, Mr. W. Blake Odgers, Mr. Albert Crew, Mr. William Latey, Mr. J. H. Boraston, C.B., Mr. T. M. O'Callaghan, Mr. E. Anthony Hawke, Mr. C. R. R. Romer, Mr. D. H. Robson, Mr. H. B. Taylor, Mr. E. Garth Moore, Mr. Graham R. Swanwick, Mr. S. D. Musson and Mr. E. Daly Lewis.

TITHE ACT, 1936.

REMISSION OF REDEMPTION ANNUITIES (WHICH REPLACE TITHE RENTCHARGES).

Section 14 of the Tithe Act, 1936, enables landowners to obtain a remission of redemption annuities (which replace tithe rentcharges) in excess of one-third of the annual value for income tax purposes under Schedule B of the lands in respect of which the annuities are charged.

It is, however, an essential condition that application for a certificate of Schedule B annual value shall be made on the prescribed form before the first day of March in any year for which remission is claimed.

The application for such a certificate must be made to the Inspector of Taxes for the parish in which the land concerned is assessed or situate, who will supply the necessary forms on request. A separate application must be made in respect of each agricultural holding. The expression "agricultural holding" means, broadly, land in the ownership of a single owner which is, or is usually, occupied or farmed as a single unit, or, in the case of land used for a plantation or wood or for the growth of saleable underwood, managed as a single unit.

Prior to the passing of the Tithe Act, 1936, remission was allowable only in cases where, and to the extent that, the amount of tithe rentcharge exceeded two-thirds of the Schedule B annual value. The 1936 Act, therefore, brings within the scope of remission a much larger number of landowners than before. At the same time it introduces the new condition that a landowner shall not be entitled to remission in respect of annuity instalments payable in any year unless he has before the first day of March in that year made an application to the Inspector of Taxes for a certificate of annual value.

It is important that landowners who may be affected should not overlook this new condition. There is no power to grant an extension of time, and the Commission will not, therefore, be able to allow remission in respect of the half-yearly instalments of annuities that will be payable on 1st April and 1st October, 1937, in any case where there has been failure, for whatever reason, to make application for a certificate of annual value before 1st March, 1937.

Court Papers.

Supreme Court of Judicature.

DATE.	EMERGENCY ROTA.	APPEAL COURT No. I.	GROUP I. MR. JUSTICE EVE. Witness Part I.	GROUP I. MR. JUSTICE BENNETT. Witness Part II.
	Mr.	Mr.	Mr.	Mr.
Feb. 8	Andrews	Blaker	*Hicks Beach	*Andrews
,, 9	Jones	More	*Andrews	*Jones
,, 10	Ritchie	Hicks Beach	*Jones	*Ritchie
,, 11	Blaker	Andrews	Ritchie	*Blaker
,, 12	More	Jones	Blaker	*More
,, 13	Hicks Beach	Ritchie	More	Hicks Beach
	GROUP I. MR. JUSTICE CROSSMAN. Non-Witness	MR. JUSTICE CLAUSON. Non-Witness	GROUP II. MR. JUSTICE LUXMOORE. Witness Part II.	MR. JUSTICE FARWELL. Witness Part I.
	Mr.	Mr.	Mr.	Mr.
Feb. 8	Jones	More	Blaker	*Ritchie
,, 9	Ritchie	Hicks Beach	More	*Blaker
,, 10	Blaker	Andrews	Hicks Beach	*More
,, 11	More	Jones	Andrews	*Hicks Beach
,, 12	Hicks Beach	Ritchie	Jones	*Andrews
,, 13	Andrews	Blaker	Ritchie	Jones

*The Registrar will be in Chambers on these days, and also on the days when the Court is not sitting.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (30th June, 1932) 2%. Next London Stock Exchange Settlement, Thursday, 18th February, 1937.

	Div. Months.	Middle Price 3 Feb. 1937.	Flat Interest Yield.	‡Approximate Yield with redemption
ENGLISH GOVERNMENT SECURITIES			£ s. d.	£ s. d.
Consols 4% 1957 or after	FA	111½	3 11 11	3 4 6
Consols 2½%	JAJO	82½	3 0 7	—
War Loan 3½% 1952 or after.. ..	JD	104¼	3 7 2	3 3 1
Funding 4% Loan 1960-90	MN	114½	3 9 10	3 2 3
Funding 3% Loan 1959-69	AO	99¼	3 0 5	3 0 9
Funding 2½% Loan 1956-61 ..	AO	90⅛	2 15 6	3 1 9
Victory 4% Loan Av. life 23 years ..	MS	113	3 10 10	3 3 10
Conversion 5% Loan 1944-64 ..	MN	116	4 6 2	2 6 1
Conversion 4½% Loan 1940-44 ..	JJ	107¾	4 3 6	2 16 3
Conversion 3½% Loan 1961 or after	AO	105¼	3 6 6	3 3 8
Conversion 3% Loan 1948-53 ..	MS	100¼	2 19 8	2 18 11
Conversion 2½% Loan 1944-49 ..	AO	99¼	2 10 4	2 11 6
Local Loans 3% Stock 1912 or after	JAJO	94½	3 3 6	—
Bank Stock	AO	364½	3 5 10	—
Guaranteed 2¾% Stock (Irish Land Act) 1933 or after	JJ	83	3 6 3	—
Guaranteed 3% Stock (Irish Land Acts) 1939 or after	JJ	93	3 4 6	—
India 4½% 1950-55	MN	113	3 19 8	3 5 3
India 3½% 1931 or after	JAJO	95½	3 13 4	—
India 3% 1948 or after	JAJO	81½	3 13 7	—
Sudan 4½% 1939-73 Av. life 27 years	FA	116	3 17 7	3 11 3
Sudan 4% 1974 Red. in part after 1950	MN	114½	3 9 10	2 14 10
Tanganyika 4% Guaranteed 1951-71	FA	112	3 11 5	2 18 9
L.P.T.B. 4½% "T.F.A." Stock 1942-72	JJ	107	4 4 1	2 19 6
Lon. Elec. T. F. Corpn. 2½% 1950-55	FA	91	2 14 11	3 2 8
COLONIAL SECURITIES				
Australia (Commonw'th) 4% 1955-70	JJ	109	3 13 5	3 6 7
Australia (C'mm'nw'th) 3% 1955-58	AO	96	3 2 6	3 5 2
Canada 4% 1953-58	MS	110xd	3 12 9	3 4 6
*Natal 3% 1929-49	JJ	100	3 0 0	3 0 0
*New South Wales 3½% 1930-50 ..	JJ	100	3 10 0	3 10 0
*New Zealand 3% 1945	AO	100	3 0 0	3 0 0
†Nigeria 4% 1963	AO	114	3 10 2	3 4 4
*Queensland 3½% 1950-70	JJ	100	3 10 0	3 10 0
South Africa 3½% 1953-73	JD	105	3 6 8	3 1 11
*Victoria 3½% 1929-49	AO	101	3 9 4	—
CORPORATION STOCKS				
Birmingham 3% 1947 or after ..	JJ	94	3 3 10	—
*Croydon 3% 1940-60	AO	99	3 0 7	3 1 2
Essex County 3½% 1952-72	JD	106	3 6 0	3 0 5
Leeds 3% 1927 or after	JJ	93	3 4 6	—
Liverpool 3½% Redeemable by agreement with holders or by purchase ..	JAJO	104	3 7 4	—
London County 2½% Consolidated Stock after 1920 at option of Corp.	MJSD	77½xd	3 4 6	—
London County 3% Consolidated Stock after 1920 at option of Corp.	MJSD	91xd	3 5 11	—
Manchester 3% 1941 or after ..	FA	94	3 3 10	—
*Metropolitan Consd. 2½% 1920-49 ..	MJSD	99xd	2 10 6	2 11 10
Metropolitan Water Board 3% "A" 1963-2003	AO	96	3 2 6	3 2 11
Do. do. 3% "B" 1934-2003 ..	MS	95xd	3 3 2	3 3 8
Do. do. 3% "E" 1953-73 ..	JJ	99	3 0 7	3 0 11
Middlesex County Council 4% 1952-72	MN	111	3 12 1	3 2 4
* Do. do. 4½% 1950-70	MN	115½	3 17 11	3 2 4
Nottingham 3% Irredeemable ..	MN	93	3 4 6	—
Sheffield Corp. 3½% 1968	JJ	106	3 6 0	3 3 11
ENGLISH RAILWAY DEBENTURE AND PREFERENCE STOCKS				
Gt. Western Rly. 4% Debenture ..	JJ	110	3 12 9	—
Gt. Western Rly. 4½% Debenture ..	JJ	121½	3 14 1	—
Gt. Western Rly. 5% Debenture ..	JJ	132½	3 15 6	—
Gt. Western Rly. 5% Rent Charge ..	FA	130	3 16 11	—
Gt. Western Rly. 5% Cons. Guaranteed	MA	130	3 16 11	—
Gt. Western Rly. 5% Preference ..	MA	124	4 0 8	—
Southern Rly. 4% Debenture ..	JJ	108	3 14 1	—
Southern Rly. 4% Red. Deb. 1962-67	JJ	111	3 12 1	3 6 10
Southern Rly. 5% Guaranteed ..	MA	130	3 16 11	—
Southern Rly. 5% Preference ..	MA	121½	4 2 4	—

*Not available to Trustees over par. †Not available to Trustees over 115
‡In the case of Stocks at a premium, the yield with redemption has been calculated at the earliest date; in the case of other Stocks, as at the latest date.

, 1937

ertain

n Stock
1937.

‡Approximate Yield with redemption
£ s. d.
3 4 6
—
3 3 1
3 2 3
3 0 9
3 1 9
3 3 10
2 6 1
2 16 3
3 3 8
2 18 11
2 11 6
—
—
—
—
3 5 3
—
—
3 11 3
2 14 10
2 18 9
2 19 6
3 2 8
3 6 7
3 5 2
3 4 6
3 0 0
3 10 0
3 0 0
3 4 4
3 10 0
3 1 11
—
—
3 1 2
3 0 5
—
—
—
—
—
2 11 10
3 2 11
3 3 8
3 0 11
3 2 4
3 2 4
—
3 3 11
—
—
—
—
—
—
3 6 10
—
—

over 115
alculated